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Contents for December 1939

THE LEAGUE'S BUSINESS.....	<i>H. P. J.</i>	818
EDITORIAL COMMENT.....	<i>A. W.</i>	819
WE THOUGHT THE BATTLE WON!.....	<i>C. A. Dykstra</i>	821
THE FRONTIER IS THE STATE.....	<i>Frederick P. Gruenberg</i>	824
PLANNING NEEDS THE MAN IN THE STREET	<i>Harold S. Bутtenheim</i>	832
LEGISLATIVE COUNCILS—AN APPRAISAL.....	<i>Harvey Walker</i>	839
ONE HOUSE, TWO SESSIONS	<i>John P. Senning</i>	843
COMPARATIVE TAX RATES OF 287 CITIES—1939	<i>Rosina Mohaupt</i>	848
CONTRIBUTORS IN REVIEW.....		867
THE RESEARCHER'S DIGEST: DECEMBER.....		868
NEWS IN REVIEW		
NOTES AND EVENTS.....	<i>H. M. Olmsted</i>	871
COUNTY AND TOWNSHIP GOVERNMENT.....	<i>Paul W. Wager</i>	875
TAXATION AND FINANCE.....	<i>Wade S. Smith</i>	878
PROPORTIONAL REPRESENTATION.....	<i>George H. Hallett, Jr.</i>	880
BOOKS IN REVIEW.....	<i>Elsie S. Parker</i>	888

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NATIONAL MUNICIPAL LEAGUE

The League's Business

Annual Meeting Held

The National Municipal League held its annual business meeting, at the Indianapolis Athletic Club, on November 16th, immediately following the League's annual banquet held in connection with the Forty-fifth National Conference on Government. The only order of business was the election of officers. The report of the nominating committee, as set forth in the REVIEW for November, was made by William C. Beyer, chairman of the committee, and accepted by unanimous vote of those present.

League Members in the News

John G. Winant, former governor of New Hampshire and now director of the International Labor Office at Geneva, Switzerland, arrived in this country recently en route to a conference of the Inter-American Labor Conference in Havana. Mr. Winant is a member of the League's council.

Russell Forbes, formerly secretary of the League, and now commissioner of purchase for New York City, has been "lent" by Mayor LaGuardia to Washington to serve as consultant in the proposed reorganization and centralization of all purchasing procedures in the federal government. His help has also recently been solicited by the director of the Department of Parks and Public Property of Newark.

1940 Baldwin Prize Contest

The League has announced the subjects and conditions for its 1940 Baldwin prize essay contest. This prize is of one hundred dollars and is awarded annually through the League by the family of Mrs. George Burnham, Jr., of Philadelphia. The competition is open to undergraduate students registered in a regular course in any college or university offering direct instruction in state or municipal government. For details as to subjects and terms of the award, write to the League's office.

Sub-Committee Named for Campaign Manual

A subcommittee to assemble and relay to all committee members material developed in connection with the drafting and publishing of a campaign manual for use by local citizens' organizations was appointed at the first meeting of the committee at Indianapolis on November 17. The subcommittee consists of J. W. Esterline, president of the Indianapolis Citizens, Council, chairman; Forest Frank, secretary, City Charter Committee, Cincinnati; Edward Fenias, chairman, Citizens' Union, Newark, New Jersey; Julian G. Hearne, Jr., Wheeling, West Virginia; George H. Hallett, Jr., secretary, Citizens Union of New York; Walter J. Millard and Alfred Wiloughby, both of the National Municipal League staff.

HOWARD P. JONES, *Secretary*

National Municipal Review

Editorial Comment

Catchbasins and Culture

In the midst of all the concern over how well we are meeting the challenge of the totalitarian states to instill in the rising generation an adequate appreciation of our self-governing system, it is stimulating to read fourteen-year-old Grace Cohn's editorial in *The Scrip*, student publication of Central Park Junior High School, Schenectady, New York. The REVIEW republishes it here in full.—EDITOR.

THE municipal exhibit which held the stage all last week at the City Museum was an interesting composite of "catchbasins and culture," which, in itself, was a true cross-section of what we call the modern municipality.

The hundreds who viewed the intimate details of such city functions as police and fire protection, health services, welfare work, and educational facilities, probably wondered at the details of manholes and catchbasins, of incinerators and sewage plants,

which were on display. But there is nothing incongruous about homely underground and unseen services rubbing shoulders with the art, the culture, and the higher pursuits of city government. It takes all of these services, woven together in the structure of government, to make community life safe, pleasant, and profitable.

The first annual exhibit of municipal services marks a new era in government. Gone is the disinterest of the public in the machinery of government. In its place there is a curiosity which caused exhibit visitors to leave with the knowledge that their tax dollars were buying public benefits which they never knew existed.

Just as it takes "catchbasins and culture" to make a well rounded city, so it takes knowledge of all branches of city services to make good citizens.

Sowing a Few Seeds for a Better Crop

FOR a longer time than most men can remember, ideas which grew and which hatched other ideas designed to give the citizen better control over better government have sprung from the annual conferences on government sponsored by the National Municipal League.

The forty-fifth of these conferences was held last month in Indianapolis. It was no exception to its predecessors; but no estimate of possible repercussions in the future can be made so soon after the gavel descended at the final meeting.

Efforts of the citizen to keep control of government and to fight off the still potent forces of bossism and spoils politics were emphasized by many civic leaders who discussed methods and compared experiences. As usual, they gained strength and inspiration from one another; but, more substantially, they sat down and formed a committee which will gather together all these loose ends of experience and campaign techniques. After the committee has searched and studied, it will prepare and publish a campaign manual designed to give

the political amateur a better chance to cope effectively with the professional.

With one eye quite obviously cocked toward the job the dictator countries have been doing of shaping young minds to revere and appreciate the glories of their systems, considerable thought was given, too, to the need for conscious training for self-government. Educators and others discussed significant developments in some schools. Several speakers described the success of the "Manitowoc Plan" or "citizenship day"¹ and the indications that this impressive method of introducing new voters to their responsibilities will spread rapidly to many parts of the country.

Committees, some of which already have been functioning for one or more years, worked quietly on the revision of model laws.

Some group sessions concerned themselves with questions of a technical nature such as state planning, personnel, trends in expenditure control, and election methods.

Prominent "reformers," the first "state manager," a successful county manager, authorities in the fields of administration, finance and social problems, all had their say. They and others sowed plenty of seed. There's no telling what the harvest will be, but if it's as good as those growing from other conferences the effort was eminently worth while.

A magazine writer who in recent years has turned his attention frequently to accomplishments in the field of local government and citizen-

ship, "discovered" the National Conference on Government. He came to look in on it for a few moments (having a natural curiosity to see "reformers" in action) and stayed to listen and have many conversations with those he met.

"How long has this been going on?" he wanted to know. "Why, I've gathered enough leads for articles to keep me going for a year."

He told of a successful writer acquaintance of his who had run out of inspiration and ideas—sort of gone to seed after retiring to the country to compose his pieces in a quiet atmosphere "where he could concentrate."

"If I could only get him to attend affairs like this," mused the writer, "he'd get a new lease on life."

Young researchers in the field of government, still in or recently out of college, came from many states and held the first meeting of its kind as a supplementary session of the conference. Their session continued far into the night and adjourned, sectionally, to continue in various all-night lunch rooms in the vicinity of the conference headquarters.

Coöperating organizations which held meetings before or during the League sessions were the Proportional Representation League, the National Association of Civic Secretaries, and the executive committee of the Governmental Research Association.

The American Home Division of the Department Club in Indianapolis
(Continued on Page 887)

¹See also "Citizenship Day in Manitowoc," by S. V. Norton, NATIONAL MUNICIPAL REVIEW, July 1939.

We Thought the Battle Won!

By C. A. DYKSTRA
President, University of Wisconsin

*"Let no man or woman think that democracy can be inherited.
On the contrary, it must be fought for day in and day out."*

LAST year, in another of what we are pleased to call "annual addresses," I brought to your attention something of the original purpose of the National Municipal League.

The first Conference on Government, forty-five years ago, was an amateur reporting and publicity group, a group of earnest citizens representing local civic organizations. Their purpose was to exchange experiences and make known significant facts on city government. They studied the problems of municipal life, and undertook to educate the public in those aspects which the public needed to know. It was rightly called a conference on good government.

Then the National Municipal League was taken over by the experts and the professors. It was a natural evolution. Upon closer study, the original amateurs of government had found the field a vast one, which could profit from the application of science and studied techniques. The amateurs in the League then turned over their concerns to specially qualified, expert committees who turned out reports on procedures in finance, in planning; who developed charters, model laws, evolved the short ballot principle, laid down laws of structure, found ways of developing better personnel systems.

Last year I called for a return to our original objective at least in part. I asked for an emphasis on the per-

petuation of the democratic way of life. Because I said that we needed to marshal the press, the radio, the movies, the newspapers in agreement on a program of education for the ways of democracy, I was bitterly assailed as a "fascist." Of that appellation I cannot plead guilty. I see nothing "fascist" in attempts to unite our people on the essentials of our way of life in order that that way of life, which we consider good, should survive.

Now I want to continue this discussion on the current reaction against the democratic way. That it is a reaction there can be no doubt. Once democracy seemed thoroughly entrenched. After a long slow struggle through the years to achieve it, by the nineteenth century democracy was so evidently the chief factor in the world political scene that even Carlyle was able to say, "Whoever writes the history of the nineteenth century must reckon with the fact that democracy has arrived."

We thought the battle won, but we find it only begun. Today, democracy is challenged not only abroad but at home. Our domestic problems, problems of economy, of society, of the very spirit, have reared up whole sectors of unrest. We have not only the wandering but the wondering of youth. As contrasted with our huge resources, our every capacity for the fullest kind of life, we have unemployment and widespread want. Our

people are apathetic and disillusioned. Many of them no longer trouble to use the ballot. They are suspicious of technical excellence, of those very skills and techniques to which the National Municipal League has devoted its years of efforts.

At this very moment our democracy is being challenged by pressure groups who want huge portions of political pie regardless of the welfare of the majority of us. We have no goals, no national faith. Our very governmental structure fails to accommodate itself to the changing environment and changing needs.

POINTERS FROM THE DICTATORS

In the meantime, what has been happening in those countries which have forsaken the democratic way? What are the dictatorships, the totalitarians, doing? We can look at certain European countries and learn a few lessons. Although dictatorships and totalitarian forms of government are thoroughly repugnant to our democracy and freedom, I am constrained to say that from them we still may learn a few ways of protecting our own sacred heritage. What have they done?

1. They have established a new belief in themselves and an apparent unity which is remarkable.

2. They have put down the spec-

ter of defeatism and again become proud of their birthrights.

3. They have developed a leadership out of the ranks which they follow with evident enthusiasm and almost unparalleled devotion.

4. They have become effective peoples working together towards the goals they have set up.

5. They have marshaled their resources, no matter how scanty, and used them to a national purpose.

6. They have achieved a united front in the face of almost unprecedented difficulties.

7. They have accepted terrific

personal sacrifices for the common good as they see it.

8. They have eschewed softness and easy living and trained themselves rigorously for their tasks.

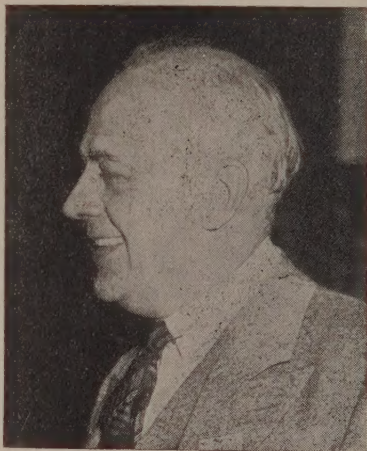
9. They have furthered the kind of education they believe in and provided that even their children can be led to believe in their destiny.

10. They have become orderly, disciplined, devoted participators in a common enterprise.

11. They have learned to make plans on a national scale and to carry them out. All are at work.

12. They have learned the hard lesson that to save their lives they must lose them in a great faith.

Democracy can persist if it can satisfy, but are the fruits of democ-



C. A. DYKSTRA

racy worth while? Can it appeal to youth? These are key questions if we are to plan for the future of our own national way of life on this side of the ocean.

I can think of at least ten essentials if we are to succeed in this crucial enterprise of making democracy work in America:

1. First of all a faith that our fathers were right, a faith in ourselves and in our destiny.

2. A national goal for which to strive and a willingness to sacrifice for it. To save ourselves we must lose ourselves in a cause.

3. Some fair distribution of opportunity and the chance to succeed.

4. The elimination of special privilege by which fortunate or greedy persons and groups use power of any kind to take advantage of others. Greed is always cancerous and corrupting.

5. The development of a national unity out of selfish localisms and sectionalisms.

6. The promotion of really representative governments, local and national, which will consider without fear or favor the vital interests of the American people.

7. The recruiting of some of the best ability in the nation to manage the things we require of our government.

8. Recognition of the need for a plan of nation-wide proportions which will use our man power, our resources, and our idle funds constructively in the national interest.

9. Putting our historical bill of rights to work everywhere. Democracy cannot live unless civil liberties live.

10. An intelligent and educated electorate conscious of its privileges *and* responsibilities.

Our National Municipal League can work to great purpose in the achievement of this program. It must return to some of its earlier methods, again be frankly educational on a wide front. By entering the lists in local communities and working for citizen participation in government, it can resume its missionary aspect—adopt an evangelistic complex, if you will. The League should get a youth program, and for all citizens put its weight under a platform which will appeal to the film, radio, and publishing groups.

A NEW NAME FOR THE LEAGUE?

These are the broad purposes which I envisage for the National Municipal League's future. Specifically, however, there are also things it can do now. We have been talking about a broader name for the League, a name which will immediately convey to those not in close contact with the organization the nature of its activities and its goals. If we can agree on such a name, I think a change would be desirable. A new name should, if possible, indicate a new emphasis on "we the people," rather than "we the experts." It should be our task to encourage civic unity by all the means at our disposal, and by new means too which we ought to develop. Pressure groups and the selfishness they represent should be discouraged. It is the job of the League to expose political perfidy and democratic reaction no matter where they are

(Continued on page 892)

The Frontier Is the State

By FREDERICK P. GRUENBERG

Executive Secretary, City Charter Committee of Philadelphia

Philadelphia's unsuccessful struggle to secure new charter through state legislature a case in point; but efforts to obtain home rule for "Billy" Penn's city to be continued.

A NUMBER of years ago the famous Philadelphia Forum had a large public meeting devoted to the discussion of some phases of municipal reform. The principal speaker was an eminent leader of the Philadelphia Bar and the head of one of the oldest and best known civic agencies in the community. At the conclusion of his address, the speaker announced that he would answer questions from the audience. He had taken the conventional legal attitude that a municipal corporation was the mere creature of the sovereign state. A question from the audience asked whether there was any *inherent* reason why cities might not be granted powers of purely local self-government. With a patronizing smile, the speaker said: "Here's a ridiculous question—in the course of my address I pointed out that sovereignty is an attribute of the state, and that a city is only a corporation."

Coupled with the rigidity of a widespread legalistic attitude towards municipal home rule are at least two other factors of importance. One is the well known attitude of politicians who utilize state interference to defeat efforts at municipal reform. The other is a still prevalent feeling among many independent urban citizens that there is a higher civic morality in a legislature predominantly rural than there is in the citizenry of urban centers. With this is associated the feeling that the foreign-born and the

Negroes in our cities are mainly to blame for bad political conditions.

Whether there are available scientific tests of the relative civic morality of the rural voter and the urban voter is at least doubtful. One of the worst instances of a debauched American community was in an Ohio county not so long ago—a county overwhelmingly rural, native, and white.

It is far from unusual in American states to have the rural political strength solidified in the constitution so that its power is greater than that of the urban dwellers in terms of their relative populations. For instance, in Maryland, Baltimore contains about one-half of the state's population, but its Senate representation is limited to a much smaller fraction. New York City has long felt itself under-represented as against up-state. To a mild extent Philadelphia is discriminated against in the provision limiting the Senators from any one county to eight. The Georgia county-unit method of elections is a more vicious form of the same phenomenon.

It is not necessary to elaborate upon the historical developments that brought about in our states the absolute power of the legislature and the helplessness of cities. Nor need one argue at any length for the desirability of home rule. It seems a simple matter to weigh the benefits we all know against the possible disadvantages enumerated by some authorities.

Suffice it to say that there are a number of important considerations that should induce us to favor the home rule of cities. It is the democratic way for people in a community to govern themselves, so far as practicable, rather than be governed by a higher authority. It makes for better citizenship in that it removes the sense of helplessness created when legislatures strait-jacket local governments. It makes for efficiency and serviceability in that the framework and powers of the local government are far more likely to be adapted to local needs. Perhaps less important, but of some significance, home rule for cities should relieve the overburdened legislatures of much of their business and free their attention for the business of the entire state.

It is over two generations since a home rule provision for cities was first incorporated in the constitution of an American state,¹ but the spread of the idea has not been very steady nor very consistent. A number of state constitutions still have no such provision, and, as we shall see, that of Pennsylvania, though on the books for seventeen years, has thus far not been used.

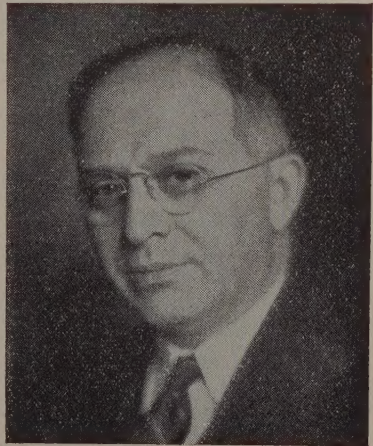
A few jurisdictions have had the progressiveness to advance far along the lines of granting extensive home rule powers to their cities. It is generally conceded that these have been successful. The effectiveness of local home rule in California, for instance, where the constitution grants rather extensive powers to local communities both in framing charters and in exercising the functions of local self-government, is not seriously questioned. While California reserves to

the legislature the power to approve or disapprove a charter locally adopted, inquiry on the scene in that state leads to the conclusion that legislative approval is regarded as perfunctory. Indeed, but one instance of a charter's being vetoed has come to the author's attention, and that was attributed to inexcusably bad draftsmanship.

FIELDS RESERVED TO THE STATE

Not only opponents of the home rule principle but also many of its advocates remind us that there are a number of governmental functions in which they consider the state's concern to be paramount and they enumerate as the principal ones police, health, education, relief, and regulation of utilities.

True, the police function has always been regarded as one pertaining to the sovereignty, and in the field of constitutional law there is no more frequent expression than "the police power of the state." But looking realistically at present-day urban



FREDERICK P. GRUENBERG

¹Missouri, 1875.

policing, we see at once that the regulation of street traffic is as large and important a police function as any we know, and one indispensable to our automobile age. As a matter of fact, with the exception of a few cities such as Boston, Baltimore, St. Louis, and Kansas City, the local police are municipally administered, and I can find no evidence that standards of performance are in any way superior under direct state control.

Let us not fail to bear in mind, on the other hand, that this age of quick communication and transportation makes even the state itself too small a unit for the police function of apprehending kidnapers, bank robbers, and such gentry, so that disregarding theories of state sovereignty, there is a growing tendency to look to the federal government for this activity, hitherto regarded as within the purview only of state and local police authorities.

With regard to health and education, in most jurisdictions the state prescribes standards and regulations but leaves the administration in local hands. Relief, too, was in local hands in many states, but the depression years have created new federal-state-city relationships in this field which are still in a state of flux.

The regulation of public utilities was largely in the hands of municipalities until franchise scandals and the breakdown of local regulation resulted in the creation, in every state but one, of a public service commission or similar body, to exercise state-wide authority. Here, too, we find the advent of the large operating company, and the later growth of the holding company, rendering state regulation partially impotent, and a

tendency to use the instrumentalities of the national government to achieve the ends sought.

The proper prescription of minimal standards in such governmental fields as are determined from time to time to be matters of state concern do not conflict with the idea of local self-government. Nor does it conflict with the home rule principle for the state to set up for local governments accounting regulations, debt limits, and the like. (I confess a strong prejudice against the imposition of tax limits, based largely on Ohio's experience with its Smith 1 per cent law.)

The furnishing by the state of technical guidance, particularly for the smaller municipalities, in many fields is also not in conflict with the home rule principle. Many states furnish medical, engineering, educational, public charity, and other technical assistance to communities, and often these are invaluable aids where qualified professional skills are not available to the smaller or poorer urban units.

It must be conceded that while there are some functions in which the state will, and doubtless should, continue to exercise its authority, and others in which it is hardly debatable that the functions are wholly local, it is not possible to draw an exact line between the two. Even if constitutional amendments, granting to cities broad powers of home rule, are adopted, their construction as to what constitute "municipal affairs" will be in the courts. Adoptions of public policy are the first steps, however, and we may hope that the courts of other jurisdictions will do as well as those of Ohio, where, on the whole, the

home rule idea has been sympathetically handled.

PENNSYLVANIA'S SITUATION

Pennsylvania, in common with most of the other states, found that special legislation for local communities led to intolerable abuses and in its present constitution, effective in 1874, it incorporated two provisions which were designed to prevent their recurrence. One forbade the legislature's enactment of special and local legislation, and the other prohibited the creation by the legislature of any special commission to carry out a municipal function.

To evade the prohibition against local and special legislation, the device of classification was soon resorted to, in Pennsylvania as elsewhere, and from the adoption of our present constitution Philadelphia has been the only city of the first class, so that a number of bills applying to Philadelphia alone have been enacted.

In 1854, which was prior to the present constitution, the Pennsylvania legislature had done a rather good job of consolidating all the municipalities within Philadelphia County into one city and county of Philadelphia. This act has never been repealed, but after the constitution of 1874 went into effect, the politicians prevailed upon the courts to undo much of its effectiveness by differentiating Philadelphia "County" from Philadelphia "City." Thus, for years, we have had the anomaly of a unified city-county in some respects, such as one tax-levying and ordinance-making council, but our city treasurer and our city controller have been judicially determined to be county officers. They and other "county" officers are

thus largely free of budgetary control, and entirely free of civil service regulations and of centralized purchasing.

This city-county situation in Philadelphia is an excellent illustration of state interference with home rule and as it is imbedded in the constitution it is a very formidable obstacle.

Repeated efforts have been made to cure the situation, all thus far without success. Despite the fact that a number of American metropolitan centers, such as San Francisco, Baltimore, St. Louis, Denver, and New Orleans, have been relieved of the handicap of separate county government without the collapse of our American institutions, Pennsylvania has not yet helped Philadelphia.

An effort to amend the state constitution so as to consolidate Philadelphia City and County effectively was submitted to the voters in 1937. While the referendum was carried in Philadelphia by a majority of some 65,000, the vote upstate was adverse by a larger figure, and the amendment was defeated. Presumably some farmer in Erie County, 350 miles away, had better judgment as to Philadelphia's needs! In this defeat the politicians of both parties were to blame. The Republican organization, then in power in Philadelphia, was against the amendment and, although the Democrats in power in the state professed support of the amendment, politicians in that camp were heard to say they looked forward to getting into power in Philadelphia and didn't want the status quo disturbed.

Up to 1922 there was no sign of deviation from the ancient doctrine of complete state sovereignty and no existence of any theory or practice other than that of the city's being

merely the creature of the state with its frame of government and its powers being such only as the legislature prescribed.

In 1922, however, an amendment to the state constitution was adopted which permitted the legislature to give cities the right to frame and adopt their own charters and to exercise the powers of local self-government, subject to such restrictions as the legislature may impose.

The amendment is not self-executing and does not of itself grant cities any rights of home rule. It is a weak form of constitutional home rule provision not only in that it uses the word "may" but also in that it reserves to the legislature the right to restrict the use of any home rule powers it might see fit to grant.

The movement which brought about the Pennsylvania home rule amendment was sponsored by the League of Third-Class Cities (some forty in number) the State Chamber of Commerce, and other groups. Its immediate cause was the rigidity which classification had imposed on third-class cities—which ranged from 10,000 to 100,000 in population, had a wide variety in their local needs and desires, and yet were all obliged to have their government and their powers uniform under an act for the government of all third-class cities.

The amendment was adopted in November 1922. The next regular session of the legislature convened in 1923, and two bills were introduced to implement the home rule provision but neither was passed. Many of the officials of the third-class cities began to fear they would lose their jobs and used their influence against the bills. Many bills were introduced in suc-

ceeding sessions also, but they, too, died by the wayside.

During those years, on the contrary, the legislature passed laws imposing mandatory positions on local governments and fixing salaries. For instance, in the very session of 1939 when Philadelphia was seeking the right to vote upon a modern charter, a number of enactments created new positions in local government offices and in other ways interfered with the authority of city council.

THE PHILADELPHIA STORY

Meanwhile, Philadelphia's financial and administrative situation has for years been getting progressively worse. Unbalanced budgets and growing debts created much criticism. The city had long had a bad reputation for being corrupt and contented, but there were signs of stirring discontent. The powers that controlled the city virtually uninterruptedly for two generations, the Republican organization, blamed the city's financial troubles on the depression, ignoring the fact that some other American cities had weathered that same depression, and in some instances had actually bettered their financial status.

In 1934 the Democratic party elected a governor for the first time in forty-four years, and also secured control of the lower house of the Pennsylvania legislature. In 1936 it obtained control of the State Senate, as well. For the legislative session of 1937 the Democrats, in addition to an ambitious state program of social legislation, undertook to tackle the problem of Philadelphia's charter.

The legislature passed an act creating a commission of fifteen members

authorized to draft a proposed charter for Philadelphia and to report to the next regular legislative session which convened January 3, 1939.² The commission was a representative one, and contained eminent Republicans as well as Democrats. Every effort was made to keep its work on a civic and nonpartisan plane, and it deserves great credit for the quality of the draft-charter it submitted.

NEW CHARTER PROPOSED

The commission submitted its report when the legislative session opened. The material was presented in compact form, with carefully prepared reasons for the recommendations. The charter recommended provided for a city council of eleven members, elected at large by the Hare system of proportional representation, and a city manager to be chosen by council. A strengthened civil service, systematic planning, and well considered budgetary and other fiscal features were among its provisions.

Meanwhile the state elections of 1938 had occurred, and the Republicans again recaptured the governorship and the House of Representatives, the Senate being evenly divided. It is interesting to note that the successful Republican candidate for governor, Arthur H. James, had made home rule promises an important part of his campaign.

An unofficial citizens' group was formed in the summer of 1938 to create public support for the proposed new charter. Even before the legislature convened, this group was hard

at work distributing literature, holding meetings, organizing neighborhood groups, addressing gatherings of business associations, church societies, women's clubs, labor unions, and old Philadelphia was responding most encouragingly. As the legislative session got going, contacts with legislators were established and a vigorous campaign of education was pursued, not only in Harrisburg and in Philadelphia, but elsewhere in Pennsylvania, as it was a state issue at that stage.

The Senate Committee on Municipal Affairs arranged for two public hearings in Philadelphia and hundreds of citizens crowded the hall both times. Each side was given opportunity to present its case, and both the proponents and their adversaries prepared for the hearings with great care. A later hearing was held in private by the Senate Committee in Harrisburg, to consider arguments on the constitutionality of certain provisions, notably the proposal to elect the city council by proportional representation.

The fight went on. The Governor announced that if the legislature passed the bill he would sign it. Hopes ran high. At length, the Senate voted on the bill and on May 2 it passed by a vote of 38 to 8; 19 of the 38 being Republicans, and 19 Democrats.

Then began the bitter days of delay and evasion. A careful poll of the House of Representatives showed that the measure would pass by about the same overwhelming proportion. Accordingly, the Philadelphia Republican organization decided that it would do all it could to prevent the bill from reaching the floor. In the House it was referred to the Committee on

²See also "Philadelphia Carries On," by Johannes U. Hoeber, NATIONAL MUNICIPAL REVIEW, September 1939.

Cities of the First Class, of which class Philadelphia is the sole member.

The House Committee was dominated by members from Philadelphia who belonged to the Philadelphia Republican organization. It was common knowledge that they would follow orders, but up to the end it was hoped that the political leaders would consider it good politics to let the proposal come to a vote, and if it passed the House and was signed by the Governor, attempt to defeat it on referendum.

The high command decided otherwise, and the bill was referred to a sub-committee for "further study"—this despite the fact that each member had had the complete text and detailed explanations before him for months, and that press, radio, meetings, pamphlets, public hearings, and every known device had been utilized to inform the public what it was all about.

"Orders is orders" and the charter bill was "pickled." It was allowed to die in committee when the legislature's 1939 session adjourned at the end of May.

Quickly the resentful friends of the charter determined to make it the issue of the municipal election in November, and as the Democrats had supported the plan, many independent Republicans and independents without particular party affiliations, joined with the Democrats in a fusion effort.

STATE LAW AGAIN INTERFERES

Unfortunately, there had been enacted in 1937, when the Democrats were in control, a so-called "anti-party-raiding bill." That act prevented the placing of a third party in the field, as had been the practice in

Philadelphia and elsewhere when fusion movements were undertaken. As our city has a large element in its citizenry that gag at the thought of voting the Democratic ticket, this statutory situation put two strikes on the Fusion ticket before the campaign began.

The election is recent history. The fight was close: the Republicans won with 390,000 votes out of 750,000 cast. As was to be expected the organization brought in national issues, but the best informed Philadelphians feel that an analysis by wards leads but to one conclusion. They feel that the large amount of money poured out by the organization on election day, plus illegal assistance and plain, old-fashioned slugging, were the determining factors.

The fusion ticket made significant inroads in sections of the city staunchly Republican a year ago. On the other hand, the machine swept away the Democratic majorities that had prevailed for the past few elections in the economically less-favored wards. These figures, supplemented by reports of eyewitnesses of what happened at the polls, pretty well tell the story.

The home rulers and the charterites were defeated. It is interesting, however, that far from expressing despair, many of the earnest men and women who fought against such powerful odds in the campaign began to consider plans the very next morning after the election, to build for home rule and better government in Philadelphia. One of the leading women among the Fusionists, a staunch Republican, said recently: "It's the legislature we must think of"—thus recognizing that the state is the

frontier in our fight to secure better government in our cities.

While many in Philadelphia during the disheartening days after their defeat felt that a golden opportunity had been lost and feared that another would not soon be found, still more are convinced that the fight for good government must go on. Predictions are always dangerous, but Philadelphia's incoming administration will have no merry time of coping with a top-heavy debt, neglected maintenance and replacements of city property, a demoralized personnel, and inadequate revenue. The city's sewage system is 'way below standard; the water system is in such shape that breaks in the large water mains are so frequent as no longer to be news. The allegedly filtered city water comes out of the faucets in some residential neighborhoods with zoölogical and botanical specimens which while scientifically interesting are hardly appetizing or wholesome.

It would not be astonishing if those charged with responsibility for local city affairs would soon acknowledge that the present mayor-council char-

ter, with its fictitious distinctions between city and county, and its many absurdities and weaknesses, is in very large measure the cause of our troubles.

A new demand for home rule and for a modern, efficient frame of government will arise, sooner or later. When it does, it will probably find expression in legislation authorizing the city to choose locally a board or commission to frame a proposed charter, and to submit it to the electors. This would be more nearly in accord with tried and approved home-rule practice, and would avoid the necessity of submitting the proposed charter to the legislature in advance.

Men and women from all parts of the country have, alas, too often heard discouraging and disparaging reports about Philadelphia's municipal affairs. The time will come, however—and not too far off—when our city of fine historical background and cultural traditions will take its rightful place among well governed American cities.

EDITOR'S NOTE: Address delivered before Forty-fifth National Conference on Government of the National Municipal League, Indianapolis, Indiana, November 16, 1939.

Planning Needs the Man in the Street

By HAROLD S. BUTTENHEIM
Editor, The American City

"One of our major jobs is to convince officials and voters alike that planning is just as important an instrument for a democratic government as for a totalitarian state."

THE man in the street and the woman in the home have much greater interest in things and activities than in the processes by which things and activities come into being. The average citizen is more interested, for example, in houses and automobiles and recreation and schools than in the planning that must precede the building and functioning of those and other elements of community life.

Here is the major reason as to why the securing of citizen support for planning is so difficult. Perhaps there is a hint here, too, as to how that difficulty can best be overcome.

Those who are convinced that rational planning is essential for the future welfare of the city, state, and nation are prone to wonder why citizen organization in this field proceeds so haltingly. We see evidences of effective organization in many other fields—citizens unite as business men in chambers of commerce, as parents and teachers in parent-teacher associations, as women in women's clubs and voters' leagues, as taxpayers in taxpayers' associations, as realtors in real estate boards, as automobilists in motor clubs, as eaters in luncheon clubs, and in many other groupings. To an increasing extent, with growing interest in the housing problem, we have citizens uniting in housing associations; and with the urge for greater beauty in the surroundings of

our homes and highways, we have garden clubs and roadside councils.

My theme is that few cities or regions exist in which organizations with large popular membership devoted primarily to the promotion of citizen interest in planning could be organized and maintained; but that there are many communities where planning committees with membership restricted to a few thinkers and leaders could function effectively. The objectives of such committees should be threefold: to stimulate greater interest in planning on the part of citizen organizations having other major objectives; to secure more intelligent consideration of planning in the curricula of our schools and colleges; and to serve as liaison groups between these popular bodies and educational institutions on the one hand and municipal, county, and state planning boards on the other.

For a quarter-century or more the American Planning and Civic Association (with its predecessor, the American Civic Association) has been the leading national organization devoted to the stimulation of citizen interest in the planning and building of finer urban and rural communities. Miss Harlean James, its efficient executive secretary, states frankly what success that association has had in the organizing and keeping alive of citizen

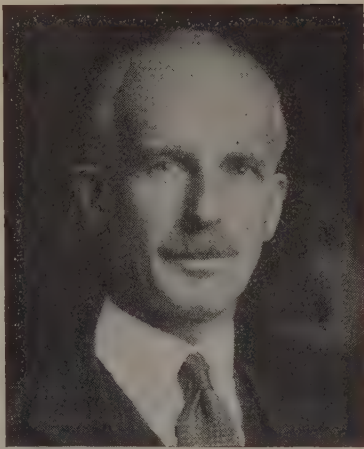
groups concerned primarily with the planning process.

On the whole, we have had better success in interesting citizen groups for roadside improvement, which involves planning, in zoning protection of residence neighborhoods, which is certainly an integral part of planning, in park, parkway, and playground programs, which appeal to citizens quite generally and should be articulated with local, regional, and state planning, than we have in trying to "sell" a generalized planning program.

While national planning has been quite to the fore in the public eye during the last six years, and while we have a goodly number of state planning boards, there has not been a corresponding growth in local planning commissions nor in the activities of existing planning commissions. Unless local planning is brought home to the individual citizens through some of its activities which actually affect their property and entire lives, it is difficult to develop general public interest.

There are some examples, however, of effective specialized organization in the planning field as such. Perhaps the most intensive effort in any definite region to stimulate citizen participation in community planning has been that of the Regional Plan Association of New York. As a handbook for this effort, Wayne D. Heydecker and W. Phillip Shatts prepared some years ago a pamphlet entitled *Community Planning: A Manual of Practical Suggestions for Citizen Participation*. A municipal or county planning council, consisting of representatives of various civic organizations within the community, was the device especially recommended. In the foreword to the fourth edition, published April 1938, the association's president, George McAneny, says:

Since the first edition of this manual was published, county planning groups



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HAROLD S. BUTTENHEIM

have been organized in thirteen counties about the central city. A large number of local communities have organized local citizens' groups in accordance with suggestions contained herein. So great has been the demand for the manual, that this fourth edition has been printed and is now offered to interested groups throughout the region, not as an untried theory, but as a program of organization and of procedure, the value of which has been demonstrated in practice.

Experience has shown that the most useful service of these planning councils has been the securing of official recognition of the need for a planning board and zoning ordinance. While the initiative for forming the planning council usually is taken by some one organization which may or may not be influential, the concerted move on the part of several agencies in requesting definite action from public officials serves to obtain recognition.

The planning council, like most organizations, needs continued attention to keep it active, and the most successful results are obtained where some individual or established local

organization assumes leadership in it. Under these circumstances, the councils in a number of communities have performed a continued service to the planning boards in sounding out public opinion on important questions and also in indicating popular demand for necessary projects.

The desirability of citizen coöperation with planning boards is recognized in the New Jersey municipal planning enabling act, section IV of which provides that "following the organization of the planning board, the mayor may appoint a citizens' advisory committee. . . ."

In reply to a request for his opinion, Russell Van Nest Black, consultant of the New Jersey State Planning Board, writes:

In general, I think well of the theory behind the citizens' advisory committee on planning, but such a committee certainly requires intelligent and informed leadership; and the appointment of the committee should be so timed as to avoid interference with the planning board in its initial efforts. The committee has its largest value, it seems to me, as a nucleus of especially well informed citizens who will assume chief responsibility for selling and maintaining the planning idea. It is with such a group that the planning board might thrash out its plans and recommendations before presenting them to the general public.

Few such advisory committees have as yet been organized in New Jersey. Perhaps the most active one is that of Montclair. From Town Planner A. M. Faure, secretary of the Montclair Town Planning Board, comes this statement:

The Citizens Advisory Committee comprises now about fifty-three members, appointed by the mayor for periods up to three years. Appointment is usually made for some specific type of work or to serve on a specified

committee. There are two types of assignments. One assignment may be to work with a standing committee of the planning board; these are the usual committees on zoning, streets and traffic, subdivisions, etc. The other assignment may be to work on a subcommittee of the Citizens Advisory Committee; these subcommittees work in fields related to planning within the scope of the specific responsibility of the planning board or discharge one of the main functions of the advisory committee, namely, interpretation of planning principles to the citizens at large. This latter work is, of course, done to a large extent by the Committee of the Whole, but there are two committees more specifically within the range of this type of work, namely, the Educational Committee and the Neighborhood Organizations Committee.

IMPETUS FROM URBAN BLIGHT AND SLUMS

We need not belittle the value of citizen organizations devoted primarily to planning, where such groups can be made alive and kept alive, if we urge that in most places our best hope lies in inoculating organizations of broader scope with the vitamins of planning.

To take housing as a specific example: many public-spirited men and women would join a housing association who would not be intrigued by membership in a planning association; but in any efficiently functioning housing organization a committee on city planning and zoning will play a major role. Rotarians, Kiwanians, Lions, and other service clubs, are glad to eat their way through a variety of good courses and good causes, including city and regional planning, but could not be kept alive on the planning course alone. And so with the rest of the citizen groups. Chambers of commerce are organized for broad programs of business and

civic progress, and are being compelled, as are the realtors, by our growing urban blight to give increasing attention to city planning problems. To cite two examples from national gatherings held recently:

At the twenty-fifth anniversary meeting of the National Association of Commercial Organization Secretaries, held in Chicago, Oscar G. Mayer, president of the Chicago Association of Commerce, said in his address of welcome:

No matter what the size of a community, new economic conditions bring new problems, and Chicago, as one of the great crossroads cities of the nation, encounters that condition on a basis that will brook no half-way treatments. We find the need of awakening a new public consciousness of city planning, slum clearance, rezoning, and particularly of the dangers of unbridled tax levying and tax spending.

And at the annual convention in Los Angeles of the National Association of Real Estate Boards, Walter S. Schmidt of Cincinnati, past president of that association, said:

Unless we would see the most wanton waste of wealth this country has even known through destruction of land and building values of business property, it behooves us to understand what is happening to our commercial districts, especially in the older cities, then to apply corrective and protective measures to what now exists and, finally, to adopt constructive policies for the future. . . .

It is equally necessary to take drastic steps in the matter of blight in the residential sections surrounding the various business districts. We cannot afford to waste this created wealth in buildings and in public facilities provided at great cost to serve these territories.

A "CITY IN DECAY"

This problem of urban blight and slums may prove to be the most impelling cause that has yet developed

in the United States for securing citizen support of planning. We still find here and there a chamber of commerce or a real estate board or a newspaper which tries to soft-pedal local movements for better housing because of reluctance to admit that "our fair city" has any slums or substandard housing conditions. But more generally frank confession of sins is seen to be essential to salvation.

A current instance is to be found in the November *Forum*. Writing under the amazingly frank title, "St. Louis: A City in Decay," Charles Edmundson, an editorial writer for the *St. Louis Post Dispatch*, says in part:

Presumably St. Louis is no worse off than many another American city and not as badly off as some. But nevertheless she is a prime example of the discouraging plight of an urban center which is attacked simultaneously by political paralysis and economic dry rot. As for the citizens—they are in the main complacent about both conditions. Unable to summon the initiative or resolution to deal with either set of problems, they let the city drift. . . .

A visitor touring downtown St. Louis is amazed at the desolation and desertion characterizing scores of blocks in the business district. Farther out, he is astounded to find that much of what was until recent years the most substantial residential area of the city is being allowed to degenerate into semi-slums and that palatial homes are being wrecked to avoid payment of taxes. The reason for this devastation is smoke.

Other cities have smoke nuisance; St. Louis has a smoke calamity. According to tests by the United States Bureau of Public Health, she is the smokiest city in the United States, leaving even Pittsburgh a lap or two behind. . . .

In the past ten years the assessed valuation of city property has declined \$250,000,000, or one-fifth, while property valuation in the county has risen proportionately. Meanwhile the city has contributed handsomely toward

the construction of a \$7,000,000 express highway to speed the exodus into the county of those who can afford to commute by motor between their country homes and their places of business in the city.

The city of St. Louis and the federal government have undertaken to spend jointly \$9,000,000 to clear away forty blocks of the smoke-blighted business section and to make a river-front park which the vast majority of the citizens will rarely see. Other millions of public funds are to be spent on slum-clearance projects. It would seem to be elementary wisdom to spend a portion of this money to subsidize a coking plant or some other plan to put an end to the curse of smoke. . . .

St. Louis can be regenerated politically and rescued from economic decay if she can bring her wisest and ablest men into the active service of the city. But, to succeed, even these must possess more than ordinary wisdom and ability, in the ordinary sense of those words. They must have, also, political magnetism, to attract the loyalty of the rank and file of the citizens.

Equally frank talk would disclose serious conditions of growing decay in sections of practically all of our older cities and in many of the younger ones, too. It is a problem that must be attacked on many fronts—by property owners concerned with shrinking values, by merchants whose customers are moving away, by groups motivated by problems of public health and juvenile delinquency, by the enemies of unsafe and indecent housing conditions, and by all the friends of spacious urban development who believe that the future of American cities can be better advanced by bringing the country into the city than by forcing city dwellers to move into the country.

PLANNING AND HOUSING MEET

Ten years ago, at the request of the National Conference on City Planning, I presented at its annual meet-

ing in Buffalo a paper entitled "Where City Planning and Housing Meet." That city planning and housing meet each other so constantly and embrace each other so intimately as to make holy matrimony their only proper relation, was the theme of the discussion. Because of the probability that our rapidly growing nation-wide concern with urban blight and slums now affords the best approach to effective citizen interest in planning, it may be worth while here to list some of the places where city planning and housing interact. They meet:

(1) In the zoning ordinance and the building code, (2) in the street system of the city, (3) in the onward or backward march of business and industry, (4) in the spread or reclamation of blighted and slum areas, (5) in laws and practices relating to real estate, including subdivision control, the practice of eminent domain, and excess condemnation, (6) in the increasing recognition of the fact that housing is a problem not only of buildings but of neighborhood, and that no community is worthy of the name that lacks adequate facilities for public recreation, (7) increasingly, in recent years, in large-scale housing projects, whether financed in the main by public or private funds.

The development of an adequate number of greenbelt towns and the rebuilding of large sections of our existing cities are processes which the present generation may start, but which future generations must complete. Our task of enlisting public support for housing and planning, therefore, must extend into the colleges and even into the grade schools. Discussing "The Promise of Education," in *The New Republic* for

November 8, 1939, William H. Kilpatrick, emeritus professor of education at Teachers College, Columbia University, emphasizes "acting on thinking" as coming "very close to summing up all we know both about school method and about intelligent life behavior."

"Positive steps must be taken," says Dr. Kilpatrick, "to have the school work contemplate the surrounding social life, beginning nearby but taking in an ever widening range."

"The pupils should, increasingly with age, engage in activities socially useful to the community. Instances are those elementary school boys at Montevallo, Alabama, who undertook to reclaim a tract of land badly eroded; or the pupils of that rural school in Virginia who (under a wise teacher) started out to study their community and eventually remade it; or those junior high school pupils in Paterson, New Jersey, who, faced with a motor highway shutting off the playground from their school, devised an underpass solution so good that it was accepted by the city. Through such means we can build a zeal for the common good analogous to that of the totalitarian states. They use the war motive, we must use peace."

THE PROJECT METHOD HELPFUL

This idea of education through participation—"learning by doing"—is not new, of course, though too little used in the field of planning. Back in 1925, at the annual meeting of the American Sociological Society, Shelby M. Harrison, now general director of the Russell Sage Foundation, discussed the project method in some detail in a paper on "Community Participation in City and Regional Planning." He said:

I have sometimes wondered whether the project method . . . does not offer more than we may yet suspect in educating the present and oncoming generation for a fuller participation not only in city and regional planning but in the social, civic, and political life of our communities in general. There is a possible project field for almost every type of talent, from that possessed by the person whose ability might not go beyond indicating on a map the social and civic institutions of the community to the statistician who can handle the processes in higher mathematics involved in pursuing modern methods of predicting population growth. If we gave the suggestion a real trial, who knows but that we might not only discover an occasional genius in social and political science, with possibilities of great service in leadership, but we might also discover a way of greatly increasing the number of informed persons in the community on whom ultimately decisions must rest regarding grave matters of public policy.

In so far as their information bears on city and regional planning, we would have greater assurance of better ultimate plans, whether they happen to be *our* plans or those of someone else; and, what perhaps is still more important, a great many more people might be enabled to live fuller lives by finding a way by which they might make their contribution to the welfare of the community.

Interest in the motion picture as a means of arousing citizen support for planning has been greatly stimulated by "The City." Production of this dramatic "documentary" film, under the auspices of a committee of the American Institute of Planners, was made possible by a grant from the Carnegie Corporation of New York. It was the chief attraction for several months at the Little Theater in the Science and Education Building at the New York World's Fair of 1939, and is now being shown in numerous commercial theaters throughout the United States.¹

¹Inquiries as to availability of the film for school use or other non-commercial show-

THE WORLD CRISIS

But, it may be asked, are we not now in the midst of a great international crisis, and ought we not to postpone our concern with local planning problems and citizen support therefor until the world settles down to the pursuit of peace? My answer is that anyone who believes he can help to hasten just and lasting understandings among the nations of the world, and is willing to work at that job, ought to do so by all means to the limit of his mental and physical strength. But for those of us who doubt our ability to do much more than talk and worry about world affairs, but who believe we can contribute towards the efficient functioning of democracy in America, there is a man-sized or woman-sized job at home.

One is reminded, in this connection, of the story from England regarding the patriotic females who marched through the streets in the early years of the last war, distributing white feathers to every man out of uniform. *Local Government Service*, of London, tells of an Oxford don approached by one of these Amazons

ings should be addressed to Civic Films, Inc., 56 West 45th Street, New York.

who asked, in her most aggressive tone: "Why are you not at the front, fighting to defend civilization?" "Because madam," he retorted blandly, "I represent that civilization the soldiers are fighting to defend."

That is the reply which we of the United States might well make to advocates of American participation in the present conflict overseas. One of our major jobs is to convince officials and voters alike that planning is just as important an instrument for a democratic government as for a totalitarian state. "Millions for defense and not one cent for planning" would be a short-sighted slogan—as Walter H. Blucher pointed out at the National Conference on Planning in Boston last May.

If we but have the vision and the will to build at home communities more livable and a society finer and more just than we have yet attained, our service to humanity may be much greater than by attempting to fight dictatorial tyranny by force of arms. There should be no white feathers for the peaceful defenders of civilization.

EDITOR'S NOTE: Address delivered before the Forty-fifth National Conference on Government of the National Municipal League, Indianapolis, Indiana, November 17, 1939.

Legislative Councils— An Appraisal

By HARVEY WALKER
Ohio State University

Many advantages seen in use of council as an aid to legislative competence; but its dangers must be watched if plan is to succeed.

LEGISLATIVE councils are not a panacea for all the ills of the democratic body politic. Those who have found them useful instruments for bringing intelligence to bear on legislative problems in our American states would probably be the first to admit that they are at most only one device for improving the legislative process. To those who would claim more one need only recall the extravagant claims which were made a generation ago for legislative reference and bill drafting agencies.

The oldest existing councils, those of Kansas and Michigan, were created in 1933. It was three years later when Virginia and Kentucky followed. Three more states created councils in 1937—Connecticut, Illinois, and Nebraska; while Maryland, the latest to adopt the council device, did so in 1939. Thus in the short space of six years, eight states have established legislative councils. In addition Wisconsin has an executive council, advisory to the governor on legislative matters, and Colorado and New Mexico each have a Committee on Interim Legislative Committees to integrate the work of these bodies and present their findings to the legislature. Thus remarkable progress has been secured for what has been heralded as a new idea in lawmaking. The future should be bright.

If we examine the legislative coun-

cil closely we find that there is no uniform pattern for its composition and powers. In Connecticut and Kentucky the governor is a member; in the other states he is not. In Virginia he appoints the members although five of the seven must be from the legislature. In Kentucky he appoints part of the membership from outside of the legislature. Where the governor serves as a member there can be little doubt that he exerts a powerful influence over the program planning. But such councils do tie the executive and legislative branches together in a common program which spells progress for the state. Less important from the standpoint of executive-legislative rapport is the fact that in Illinois, Kentucky, and Kansas the lieutenant governor is a member. This supernumerary officer of the state, whose position is dispensed with without serious effect in a dozen states, may find in the legislative council a *raison d'être*.

The composition of present councils leads to some interesting speculations. Reference has already been made to the ex-officio membership of the governor and lieutenant governor. In Illinois the speaker of the house also serves. In Kentucky and Wisconsin persons entirely outside the legislature and the executive may be chosen as members. This enables the council to obtain the citizen viewpoint even

before the lobby starts tearing its proposals apart. Where, as in Wisconsin, the council is really an executive body advisory to the governor rather than a true legislative council, there is much to be said for having citizen representation. But the more recently created councils seem to show a trend toward legislative independence. The legislators seem to feel that their function should be quite different from and independent of outsiders and even of the executive department. There is even less agreement on size. Connecticut has the smallest council with five, Virginia and Michigan have nine each, Maryland and Nebraska have fifteen each, while Kentucky has twenty-one, Illinois twenty-two, and Kansas twenty-seven. The state with the smallest council has the most legislators! One may conclude that so far as size is concerned, the movement is still in the experimental stage.

SENATE OUTWEIGHS HOUSE

Jealousy between the two houses of bicameral legislatures has resulted in giving equal representation to house and senate in Connecticut, Illinois, Kentucky, Kansas, and Maryland. The house is given more members than the senate, but not in proportion to membership in their bodies, in Kansas, Michigan, and Virginia. Nebraska is not concerned with this problem since it has but one house. Such an arrangement as this tends to give the senators a disproportionality of voice in decisions of the council, with corresponding repercussions in the house. Only further experience will show whether internal jealousies will have such an adverse effect on the work of the council as to

make a more universal resort to unicameralism a prerequisite to the full success of the legislative council idea.

It should not be assumed that the emergence of the legislative council idea in Kansas and Michigan in 1933 was the direct result of the Wisconsin executive council experiment of 1931, or that it sprung fully armed from the foreheads of a pair of widely separated legislative Joves. Legislative history in the United States had been pointing toward the need for such service for at least fifty years. It first took the form of legislative reference and bill-drafting work such as that done by such doughty pioneers in scientific legislation as Indiana's Charles Kettleborough and Wisconsin's Charles McCarthy. The New York State Library was probably the earliest in the field, opening its legislative reference division in 1890. There are now forty-two states having some type of legislative reference service available full time or part time. About forty-three states have public bill draftsmen and fifteen states have some agency charged with the duty of continuous statutory revision. Of course, many of these agencies are only partially effective, but most of the more populous states do have public bill-drafting and legislative reference services which are really functioning. Technical services for legislators are not new.

The legislative reference and bill-drafting agency was no panacea. In some of the states this service is functioning better than in others. These differences are sometimes due to the personality of the chief of the agency, sometimes to generosity of financial support. Perhaps too much was expected. But it seems to me that the

present position of these agencies could have been predicted. In many cases, the legislative reference bureaus were made a part of the executive department. Jealousy or political conflict caused distrust by the legislature of the impartiality of its service agency. Politics has often dictated the choice of the research director. When the bureau was connected with a library it often did not try to do more than answer direct questions. It undertook no major research problems. Bill drafting was legal hack work for law students not yet admitted to the bar or starving attorneys willing to take pitifully small piece-work wages. The legislature itself felt no corporate responsibility for the product of the reference or bill-drafting bureau. The lobby furnished the legislator with better digested and more plausible arguments on pending bills than he could secure from the bureau. The stage was set for the legislative council.

Legislators are prone to regret their dependence upon the executive department for such vital service as that represented by the work of legislative reference and bill-drafting agencies. Some states, such as New York, Pennsylvania, and California, established their services as a part of the legislative department. Others, such as Ohio, transferred their reference bureaus from executive to legislative control. But even these changes did not make the reference service adequate. There were two outstanding faults: (1) the planning function was not being exercised; and, (2) there was no corporate feeling of responsibility for the legislative program. The legislative council was designed to meet these needs.

Legislative councils, as we have seen, are composed in whole or in large part of practical legislators. In almost every case they are chosen by their peers as a sort of steering committee. Their position as leaders of legislative thought and action is assured by the method of their selection. Their opinions carry weight both in the council and in the legislative body. To this selected group must be added a competent research staff adequately financed to study the prob-



HARVEY WALKER

lems which the council members or the governor consider sufficiently important. The choice of the research projects in itself constitutes a sifting of potential items for a legislative program. When, after the research is completed and a report made, the members consider the bill or bills to be proposed, elementary compromises are made and an agreed bill already supported by the legislative leaders is prepared for the consideration of the legislative body. When the council is as large as it is in Kansas careful con-

sideration would seem to be assured. The council gives a large number of the members a feeling of group responsibility for the program which they agree upon. While the remaining members of the legislature need not follow like sheep, they are bound to respect the opinions of their leaders not only because they are leaders, but also because they are significantly informed about the proposals.

The legislative council relieves the legislature of its traditional dependence upon the governor for the proposal of a legislative program. Of course he may, and usually does, make suggestions, but these are supplemented by the members to provide a more comprehensive coverage than could ever be suggested by any one person. The council also tends to break down the traditional jealousy between the two houses in those states which still have two houses. This, too, strengthens the hand of the legislature in its dealings with the governor and results in its becoming a strong and coördinate branch of the state government. For these reasons it seems desirable that the governor should be excluded from membership on the council. Coöperation between the houses as exemplified by a successful council might result in time in the adoption of a joint committee system—or even unicameralism.

WARNING SIGNALS

It should not be assumed, however, that there are no dangers in the legislative council program. Withdrawal of financial support, as in Michigan, can nullify its advantages. The legislators, working without an expert staff, are powerless. Jealousies may arise between non-council members and those who are on the council be-

cause of special compensation or other advantages denied to the ordinary member. Members may resent the pressure of a powerful bloc already committed to a particular course of action. Bills introduced by private members may be sidetracked and council measures given the right of way. The very fate of legislation could be determined by council members strategically placed on calendar committees. The temptations of power must be resisted if democracy is to reign.

Then, too, there are many problems of legislation which the legislative council does not solve although it may aid in their solution. Chief among these is the problem of the gerrymander, particularly pressing in urban states where the agricultural areas retain control. Another is the problem of frequency of legislative sessions. With the volume and type of business which now must be considered by the state legislature biennial sessions are inadequate. Quarterly sessions of the legislative council are no substitute for quarterly meetings of the legislature. The legislative body should be given power to call itself into special session. Business should not be lost by adjournment, but carried forward until disposed of. Committees should not have power of life or death over bills, etc. Of course many of these defects in our legislative process can be cared for by changes in legislative rules. Others require constitutional amendments. But they must be cured, if many other evils of the body politic are to be exorcised.

EDITOR'S NOTE: Address delivered before Forty-fifth National Conference on Government of the National Municipal League, Indianapolis, Indiana, November 16, 1939.

One House, Two Sessions

By JOHN P. SENNING
University of Nebraska

"The one-house legislature, restoring the legislative branch of government to the coordinate position it once held and giving the direct representatives of the people as great power as that of the chief executive, is the essence of democracy."

THE first two sessions of Nebraska's streamlined unicameral legislature have clearly demonstrated the wisdom and foresight of the man who was responsible for its adoption, Senator George W. Norris.

Although the work of the legislature is by no means perfect, the institution and its accomplishments are so generally accepted by the electorate that all attempts to abolish it and reinstate a bicameral body have proved abortive. A measure introduced in the last session to double the membership and return to partisan elections could not muster the requisite vote to force it out of committee.

Another indication of the attitude of the electorate is shown by statements of men running for state office that their determined opposition to the unicameral legislature before adoption has now changed to approbation.

One is constantly met with the question that, if the one-house legislature is a success, why have not other states followed the example of Nebraska. Newspapers and speakers throughout the United States have given the unicameral body much publicity, mingling fact, fancy, and misrepresentation. A speaker in California, for instance, announced to his audience that Nebraska had once adopted a one-house legislature but

had abandoned it in disgust a few years ago; a writer in a midwestern newspaper gave an estimate of the 1939 session using 1937 statistics. A politician, addressing a political science club in a large state university, asserted that Senator Norris had told him in confidence that he wished he had not sponsored the unicameral legislature since it failed to work out as he anticipated. Senator Norris wrote to the newspaper publishing the statement that he had never had any conversation with the speaker.

Foundation for the nonpartisan election of legislators was built upon the long and generally accepted use of the nonpartisan ballot for many officials, independent voting in general elections, and the crossing of party lines in the legislature when an important economic or social issue was before it. Naturally the party leaders resented further inroads on party domination but the electorate as a whole has made little objection.

In the first election in 1936, when there was a Democratic landslide, twenty-two Democrats and twenty-one Republicans were chosen. In 1938, twenty-four Republicans and nineteen Democrats were elected. A statehouse reporter in commenting on this election said: "There are a few more Republicans than Democrats in the unicameral. If election had been on a partisan ballot the Re-



JOHN P. SENNING

publicans would have outnumbered the opposition at least two to one, as election returns indicate. Thus we would have had a Republican legislature making faces at a Democratic governor and vice versa if faces can be made that way; and how much shorter and more harmonious a time would not have been had by all at the capitol this winter!"

A few legislators, who aspire to higher political office or who shifted responsibility in the bicameral legislature to the shoulders of the political parties, have denounced nonpartisan elections on the plea that legislators are "political orphans."

Does party influence inject itself into the operations of the legislative body? In the first session the speaker was a Republican, the clerk a Democrat. In the second session there were predictions that since the Republicans had a majority of five the nonpartisan attitude would be discarded in the choice of legislative officers. The speaker is a Democrat and the Democratic clerk was re-elected by an over-

whelming majority. In deliberation on measures which might be given a partisan slant there has never been a clear cut alignment on a party basis. For instance, the legislature has withstood enormous pressure from the political parties in both sessions for the enactment of a law providing for preprimary conventions.

It has been contended by some that since the legislature is nonpartisan it lacks leadership. To answer that question one must first determine whether the people want a rubber stamp legislature controlled by the governor or the party or whether they want legislation passed on the basis of thorough discussion and sound judgment illumined by facts. True, the legislature is deliberate and the last session was the longest in Nebraska history, one hundred and eleven days. It must be taken into consideration, however, that state legislation is now concerned with complicated and intricate social and economic questions.

In the extended debate on the electric power bills in 1939 the knowledge of and information on rates, public ownership, costs, and electrical machinery shown by the legislators, whether farmers, lawyers, or professional men, would have done credit to almost any body of men one could assemble.

As a matter of fact, each member of the one-house legislature feels that he is a representative of the people and has the right to express his opinion untrammelled by any domination. A Lincoln newspaper editor who has observed every legislative session beginning with 1891 says on this point: "The fact is that there is leadership, but it does not rest in the

hands of one man or several men, but in the power of reason and common sense."

LEGISLATIVE PROCEDURE

The outstanding feature of the simplified procedure is that at any and all stages of progress, from committee consideration to final passage of a bill, there is fixed responsibility which cannot be shifted or overturned by a second house. Every bill is accorded a public hearing, announced five days in advance, so that everyone, whether lobbyist or private citizen, is apprised of the time and place of the hearing. If a second or adjourned hearing is held it too must be given five days notice.

There are no secret executive committee sessions. Though the public is excluded the press is always present and reports the action of the committee even to the votes of the members on important measures.

When a bill reaches the floor of the house it is subjected to two thorough considerations. On the first calendar, called general file, the bill is read section by section, debated, and amended if so voted. At this point it can be advanced to the second stage, select file, sent back to the standing committee, or indefinitely postponed.

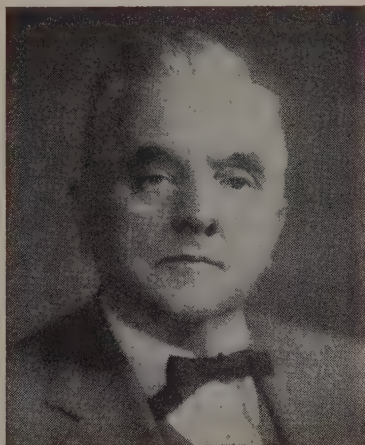
Three days must elapse between the first and second considerations and, in the meantime, the measure is in the hands of the Committee on Enrollment and Review for a check-up on arrangement, phraseology, and correlation. That committee has no authority to make changes in bills without the consent of the legislature but by reason of the careful scrutiny given them it has already developed into an important revisory agency.

The second consideration, select

file, really takes the place of a second house. Here bills are subjected to another thorough consideration, first upon the basis of recommendations by the Committee on Enrollment and Review, and second upon the merits of the measure as a whole. Only a specific amendment is permissible on select file. For amendments of a general nature the measure must be referred again to general file and, if amended, pass again through the Committee on Enrollment and Review on its return to select file. With the spacing of time between the first and second considerations, judgments have matured, weaknesses, if any, have been discovered, and differences of opinion have been ironed out.

After advancement from select file, the Committee on Enrollment and Review makes a final check-up and engrosses the bill. It is then printed in final form and must be on the desks of the members for at least one legislative day before third reading and final passage.

Instead of hasty legislation, as pre-



SENATOR GEORGE W. NORRIS

dicted by the opponents of the unicameral amendment, the one-house legislature has in fact slowed down deliberation.

Notwithstanding the fact that almost every citizen, individually or through some organization, is a potential or active lobbyist, there still persists the notion that the lobbyist is a dark and sinister specter which stalks through the legislature gathering up the hapless victims of its wiles. The lobby is here to stay and has a distinct function in legislation, through the expression of public opinion and the presentation of factual information. In the one-house legislature the advance notice of public hearings gives everyone an equal opportunity to be heard.

In each session there have been about four times as many registered lobbyists as legislators. Powerful interests have attempted to force members to support their bills but the legislative procedure is so direct and open that no member can conceal his vote and none wishes to admit that he is the tool of a lobby. The right of a single member to demand a record vote also curbs the power of the unscrupulous lobbyist as does also the absence of party control. The small house is a deterrent to the efforts of the predatory lobbyist who is the loudest advocate of a large membership and partisan elections.

LEGISLATIVE AND EXECUTIVE HARMONY

The present Governor, who had been a state employee for twelve years before he was elected chief executive on the Democratic ticket, began his first term when the last bicameral legislature, predominantly Demo-

cratic, was in session. Two years later, during his second term, he faced the changed relationship with the one-house body.

There were no serious clashes between the chief executive and the legislature in 1937 except that the Governor resented the increase in the budget above his recommendations. In the second session the relationship was that of two coördinate branches of the government working in coöperation. The Governor sent numerous messages to the legislature, particularly on the measures dealing with federal-state relationships, giving the legislature pertinent information which he had received from the federal government. He also called in chairmen of committees and committee members to discuss bills in which he was interested. In 1937 he vetoed seventeen bills, one of which was passed over his veto. In 1939 he vetoed six measures. In every case the veto was imposed because of policy and not for faulty drafting or technical inaccuracies.

The weakness of the legislature lies not in the legislative product, which has been considered very satisfactory but in the volume of legislation introduced—581 bills in 1937 and 523 in 1939. The members are working on various plans to reduce the number in the next session.

This year the outstanding achievements accomplished by the legislature were the reduction of the budget by over four millions of dollars as compared with 1937, the reduction in the cost of the 1939 legislative session over that of 1937 by two thousand dollars (the total cost this year was \$100,000), the defeat of twelve bills regulating various kinds of business

the passage of acts leading to a peaceful solution of the private versus public electric power issues, more drastic provisions in the county budget and accounting law, the placing of assistance on the basis of need, and the authorization of the Supreme Court to promulgate rules of practice and procedure for all courts.

A word should be said about the care with which the appropriations bill was prepared. The Appropriations Committee met the afternoon of each legislative day. The findings and results of each day's work were mimeographed and distributed to members of the legislature the following morning. Every expending agency was called before the committee and its accounts and spending practices investigated. All bills containing appropriations were acted upon before the budget bill was brought out on the floor and it contained every cent appropriated for the coming biennium so that the electorate might see the exact amounts involved.

ADVANTAGES OF SINGLE BODY

Viewing the entire process of legislation in the one-house legislature, in comparison with the bicameral system, one sees that it centralizes responsibility in legislation, brings the whole legislative process from behind the multiplicity of barriers into the open where the conscientious legislator has protection against measures of reprisal and double-crossing and where the chicanery of the dishonest legislator is easily discovered; it brings to a common focus in a face-to-face discussion all the varying viewpoints as to the merits or demerits of a measure, which according

to the test of experience is essential to intelligent deliberation and enables the public to follow and understand the proceedings through simplified reporting by the daily press.

It is almost twenty years since the National Municipal League published its model state constitution. Although its compilation was the result of study, conference, and judgment of some of the soundest and best informed minds in the country, nevertheless one is struck, in the light of accomplishments and progress in state government during the last two decades, with its almost prophetic vision. The powers of the governor, the executive budget, the creation of judicial councils, home rule for cities, the merit system, and legislative councils are familiar features of the laws or constitutions of many states.

The league's plan for a single-chambered legislature has been adopted by only one state, notwithstanding the soundness of the proposal. The one-house legislature, restoring the legislative branch of the government to the coördinate position it once held and giving the direct representatives of the people as great power as that of the chief executive, is the essence of democratic government and it is the earnest hope of the advocates of the unicameral body in Nebraska that this plan of the National Municipal League, which has lain almost dormant for the last twenty years, will become a living issue in the commonwealths of the United States.

EDITOR'S NOTE: Address delivered before Forty-fifth National Conference on Government of the National Municipal League, Indianapolis, Indiana, November 16, 1939.

Comparative Tax Rates of 287 Cities—1939

By ROSINA MOHAUPT

Detroit Bureau of Governmental Research, Inc.

Eighteenth annual compilation of tax rates shows increase in tax trends, but continued decrease in assessed values of property in American municipalities.

ASSESSED values in American cities have apparently reached a plateau, while tax rates have been steadily increasing. For three years, beginning in 1932, assessed values were cut sharply in a belated effort to bring them into harmony with the decline in real estate values, but since 1934 these assessed values have remained practically constant. The larger cities are responsible for the greater share of this decrease in assessments, although many smaller cities have likewise reported de-

property has two definite limits: (1) artificial limits, written into tax laws to induce economy, but which are likely to cause adventures into unsound financing; (2) traditional and practical limits which operate with perhaps as much rigidity as the artificial limits. Under existing economic conditions the American public either cannot pay high taxes on income-producing property or refuses to do so on non-income-producing property.

This trend is further developed in table VI which shows that between

TABLE 1

COMPARISON OF ASSESSED VALUES AND AVERAGE ADJUSTED TAX RATES OF ALL AMERICAN CITIES REPORTING IN TWO SUCCESSIVE YEARS

Years	Assessed Values Per Cent of Increase or Decrease	Average Adjusted Tax Rate, Amount of Increase or Decrease
1938-39	— .5%	\$+.45
1937-38	+ .8	+.65
1936-37	— .3	+.82
1935-36	+ .1	+.61
1934-35	—1.8	— .19
1933-34	—6.4	+.71

creases. However, the percentage of decrease shown by the smaller cities is only one-half that reported by more populous centers.

Tax rates have shown a small increase each year for the past four years, although the rate of increase has been diminishing, indicating roughly that the general property tax is perhaps reaching its maximum productivity. The tax burden on real

1933 and 1939 assessed values decreased 8.4 per cent and the average adjusted tax rate increased \$2.61. The greater part of this 8.4 per cent decrease in assessed value is traceable to the large decrease in the 1933-34 period.

This is the eighteenth annual compilation of the tax rates of American and Canadian cities over 30,000 population. It is made possible through

the generous coöperation of city and county officials as well as chambers of commerce and bureaus of municipal research in these cities.

The population figures are for 1930 although there have been some objections to their use. Estimates of population growth since 1930, however, have proven extremely unreliable. While it is undoubtedly true that numerous cities, especially smaller ones, are penalized by using population figures which are nine years old, it is believed that on the whole these figures are better than a combination of census and estimated figures.

The footnotes to the various cities are necessary for a clear understanding of the compilation. The assessment figures often include intangible or other personal property taxed at a different rate from real property. Footnotes explain the ratio and indicate the correct rate. The details of homestead exemption provisions are likewise explained by footnotes.

This year, for the first time, footnotes which apply to a large number of cities located within a state are separated from the individual footnotes and shown at the end of the tables. This arrangement gives a fair survey of the vagaries of assessment practices in the various states, which modify the conclusions in this summary.

The date taxes are due, or the date of the first installment, shown in the sixth column of the compilation, refers to city taxes only. In some areas the city, school district, county, and other taxing units all have different collection dates. The lack of uniformity makes it impossible to show more

than the information for the city in the space allotted.

The tax rates reported are the actual rates levied by the various units of government, and are divided into four groups: city, school, county, and state. In some states there are many special districts such as flood control, conservation, forest preserve, township, town, park, sewerage, etc. The size of the tables in this compilation makes it impossible to show all of these rates separately in tabular form, and it has been necessary, therefore, to distribute the rates of the special districts to those shown in one of the four columns. Footnotes indicate the amount and nature of these additions.

Assessing practices vary widely as indicated in table II. These figures again emphasize the vagaries of assessing practices in this country. One factor responsible for these large variations is the practice in a few states of authorizing assessments at less than 100 per cent of true value, i.e., in Arkansas and Washington the



ROSINA MOHAUPT

TABLE II
RANGE OF 1939 TAX RATES—270 AMERICAN CITIES

<i>Population Group¹</i>	<i>City</i>	<i>Rate</i>	
I	Unadjusted Rates		
	Chicago, Ill.	\$ 91.20	High
	Philadelphia, Pa.	27.25	Low
	Average	39.80	
	Adjusted Rates		
	Boston, Mass.	39.90	High
	San Francisco, Calif.	20.20	Low
	Average	29.38	
II	Unadjusted Rates		
	Minneapolis, Minn.	100.00	High
	Cincinnati, Ohio ²	19.98	Low
	Average	43.63	
	Adjusted Rates		
	Jersey City, N. J.	48.38	High
	Cincinnati, Ohio ²	15.98	Low
	Average	29.50	
III	Unadjusted Rates		
	Tampa, Florida	112.88	High
	Canton, Ohio	16.10	Low
	Average	40.48	
	Adjusted Rates		
	New Bedford, Mass.	48.00	High
	Birmingham, Ala.	10.80	Low
	Average	28.73	
IV	Unadjusted Rates		
	Charleston, S. C.	104.00	High
	Wheeling, W. Va.	15.92	Low
	Average	38.39	
	Adjusted Rates		
	Atlantic City, N. J.	63.93	High
	Wheeling, W. Va.	11.14	Low
	Average	26.65	
V	Unadjusted Rates		
	St. Petersburg, Fla.	109.13	High
	Steubenville, Ohio	14.30	Low
	Average	40.92	
	Adjusted Rates		
	Phoenix, Ariz.	47.91	High
	Fort Smith, Ark.	10.58	Low
	Average	27.15	

¹The United States Census groups cities according to population as indicated in the accompanying tabulation.

²Excluding Washington, which receives a substantial contribution from the federal government; Washington is low in Group II cities with a \$17.50 unadjusted and \$15.75 adjusted tax rate.

egal basis is 50 per cent of true value. The second, and more important, factor is that the assessor, because of assessing methods, tradition, or peculiarities of the tax system, does not work for a legal assessment at the 100 per cent basis, but uses some ratio less than this.

The adjusted tax rate is a device to equalize assessments on a uniform 100 per cent basis so the rates will have some comparative value. This is done by applying the estimated ratio of assessed to true value to the "raw" or total tax rate reported. In a few states tax commissions or similar bodies annually issue schedules of the estimated ratios by counties—Washington, New York, Illinois, and California follow this practice. In other states studies have been made to determine this assessment ratio, although they are not annual publica-

tions—Kentucky and Indiana have such studies. But for the majority of the states the ratio is purely an estimate, and because of the conditions under which the estimate is reported, sometimes is not too accurate. Whenever possible the assessing ratio is reported from official sources.

In some states the county assessment is based on a percentage of true value different from the city assessment. In such cases the adjusted tax rate is determined by adjusting each rate with its respective ratio and adding these figures. The ratio of assessed value to true value shown is the weighted average of the two separate ratios.

Of the 287 cities reporting this year, fifteen are Canadian and two show incomplete information. Table II shows the range of tax rates reported by the 270 American cities.

TABLE III

COMPARISON OF 1939 AND 1938 AVERAGE UNADJUSTED AND ADJUSTED TAX RATES OF 257 AMERICAN CITIES

<i>Population Group</i>	<i>Average Unadjusted Rates per \$1,000 of Assessed Value</i>			<i>Average Adjusted Rates per \$1,000 of Assessed Value</i>		
	1939	1938	<i>Increase</i>	1939	1938	<i>Increase</i>
I	\$39.80	\$38.65	\$1.15	\$29.38	\$28.67	\$.71
II	43.63	43.08	.55	29.50	29.68	— .18
III	40.48	39.62	.86	28.73	27.73	1.00
IV	37.34	36.64	.70	26.54	26.07	.47
V	41.52	40.95	.57	27.02	26.93	.09
Total	40.07	39.36	.71	27.57	27.12	.45

TABLE IV

COMPARISON OF 1939 AND 1933 AVERAGE UNADJUSTED AND ADJUSTED TAX RATES OF 229 AMERICAN CITIES

<i>Population Group</i>	<i>Average Unadjusted Rates per \$1,000 of Assessed Value</i>			<i>Average Adjusted Rates per \$1,000 of Assessed Value</i>		
	1939	1933	<i>Increase</i>	1939	1933	<i>Increase</i>
I	\$39.80	\$34.39	\$5.41	\$29.38	\$25.17	\$4.21
II	43.63	39.50	4.13	29.50	27.17	2.33
III	39.43	37.02	2.41	28.24	25.68	2.56
IV	37.16	34.53	2.63	27.30	24.83	2.47
V	41.03	38.57	2.46	27.35	24.80	2.55
Total	39.56	36.81	2.75	27.81	25.20	2.61

Actual tax rates vary from \$14.30 in Steubenville, Ohio, to \$112.88 in Tampa, Florida, due principally to variations in assessment practices. When these variations have been adjusted the tax rates range from \$10.58 in Fort Smith, Arkansas, to \$63.93 in Atlantic City, New Jersey.

Group II cities alone show a decrease in adjusted tax rates during the past year—all other groups showing increases. The 18-cent decrease in the average adjusted tax rate together with the 1.12 per cent decrease in assessed valuations reported by Group II cities gives evidence that these cities are making strong efforts to reduce the burden of the real property tax. This is in contrast with the \$1.70 increase in the average adjusted tax rate reported by this group last year.

The smaller cities (groups IV and V) show increases in both adjusted

tax rates and assessed valuations again this year as they did last year. Groups I and III, while reporting increases in adjusted rates, report reductions in assessed valuations probably due to further deflation in realty values.

Table IV indicates the six-year trend which is perhaps more significant than the annual trend. It shows increases in both the unadjusted and adjusted tax rates for all groups. Some increase would be expected, for during the depression years budgets were cut and expenditures curtailed to keep in step with declining ability to pay taxes. With the return of more prosperous times, budgets expanded and new functions of government were added. In general, the increase during this six-year period has been about 10 per cent, which is not particularly significant when accompanied by declining assessed valuations.

TABLE V

COMPARISON OF 1939 AND 1938 PER CAPITA ASSESSED VALUATIONS FOR 257 COMPARABLE AMERICAN CITIES

<i>Population Group</i>	<i>1939</i>	<i>1938</i>	<i>Per Cent Decrease 1938-39</i>
I	\$1,693	\$1,703	.61%
II	1,450	1,466	1.12
III	1,183	1,188	.40
IV	1,268	1,262	+.49
V	1,176	1,170	+.48
Total	1,458	1,464	.45

TABLE VI

COMPARISON OF 1939 AND 1933 PER CAPITA ASSESSED VALUATIONS AND TAX RATES FOR 229 COMPARABLE AMERICAN CITIES

<i>Population Group</i>	<i>Decrease in Assessed Value 1933-1939</i>	<i>Increase in Unadjusted Tax Rates</i>	<i>Increase in Adjusted Tax Rates</i>
I	10.7%	\$5.41	\$4.21
II	4.7	4.13	2.33
III	5.8	2.41	2.56
IV	5.7	2.63	2.47
V	4.3	2.46	2.55
Total	8.4	2.75	2.61

Again, the plight of the larger cities is indicated by these figures. The increase in the tax rate (adjusted) for the six-year period is double that of the smaller cities—and this situation is made more acute by the considerable shrinkage in assessed value, which is about double that of the smaller cities. This trend is not complicated by the reductions caused by homestead exemptions, as none of the larger cities are affected. There is little doubt that some part, perhaps small, of the decrease in assessed values in the smaller cities is due to homestead exemption laws.

As discussed in these commentaries in the past, it is the larger cities which are faced with the more serious problems of financing. The constant cry for more funds extends into every state and into the national legislative body. Of course, some of the difficulties are within the control of these cities—it has been far easier to cry for financial aid, and to increase taxes, than it has been to appraise present services and put these larger cities on a more efficient basis of operation.

IN SUMMARY

Considering the results of the compilations for the past seven years, it appears that municipalities are emerging from the effects of the depression and entering some new phase

of municipal finance, which has at the present time only misty outlines. General property assessed values have shown no tendency to return to their former figures. There has been a decided shrinkage in assessments. To compensate for this shrinkage, tax rates have averaged an increase of about 10 per cent since 1933, which is not especially significant considering the effort made to levy low taxes during 1933—perhaps the lowest of the depression years.

This tabulation points to a decreasing burden on general property taxes in favor of other revenues, especially subsidies and grants from superior units of government. Whether this will be the new phase of municipal finance, and what its effects will be on local budget practices and upon local government, can only be speculated upon at this time.

In the larger cities the constantly recurring financial crises, growing deficits, and wild-cat financing are perhaps but manifestations of a transition to new forms of municipal financing and budgetary control. These compilations indicate rather clearly that most difficulty is now being experienced in the larger cities, but that it is anticipatory of what may soon occur in smaller municipalities.

(See following pages for complete compilation of tax rates.)

COMPARATIVE TAX RATES OF 207 CITIES FOR 1939

Compiled by the Detroit Bureau of Governmental Research from Data Furnished by City Officials and Members of the Governmental Research Association
(See General Notes at End of Tabulation)

Group I			Per Cent Person- ality	City Fiscal Year Begins	Date City Taxes (or 1st Install- ment) Are Due	No. of Payments City Taxes	Actual Tax Rate as Levied Per \$1,000 of Assessed Valuation		Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment	Amount of Home- stead Ex- emption	
Census 1930	Assessed Value	Realty					City School County State	Total				
Population 500,000 and over												
1 New York, N. Y. ¹	6,930,446	100	—	July 1	Oct. 1	2	\$23.45*	\$ 5.28*	\$.77*	92	\$27.14	1
2 Chicago, Ill. ²	3,376,438	70	30	Jan. 1	Feb. 1	2	52.50	31.80	6.90	N	91.20	2
3 Philadelphia, Pa. ³	1,950,961	74	26	Jan. 1	Jan. 25	1	17.00	10.25	N	N	33.74	3
4 Detroit, Mich. ⁴	1,568,662	76	24	July 1	July 1	2	19.90	7.47	5.96	N	27.25	4
5 Los Angeles, Calif. ⁵	1,347,520,265	86	14	July 1	Nov. 1	2	16.47	18.06	21.36	N	33.33	5
6 Cleveland, Ohio ⁶	900,429	86	14	Jan. 1	Apr. 10	2	15.34	10.00	4.86	N	55.89	6
7 St. Louis, Mo.	821,960	89	11	Apr. 12	Sept. 15	4	17.50	8.70	N	N	30.20	7
8 Baltimore, Md. ⁷	804,874	56	44	Jan. 1	Jan. 1	—	21.20	5.30*	N	1.50	27.70	8
9 Boston, Mass.	781,188	92	8	Jan. 1	June 15	1	20.34	8.41	1.90	N	28.84	9
10 Pittsburgh, Pa. ⁸	669,817	100	—	Jan. 1	Jan. 1	12	15.47	12.25	7.88	N	39.90	10
11 San Francisco, Calif. ⁹	823,988,484	88	12	July 1	Oct. 17	2	34.22	6.18	N	N	35.60	11
12 Milwaukee, Wis. ¹⁰	845,608,630	92	8	Jan. 1	Jan. 1	1	15.75	11.79	9.99	N	40.40	12
13 Buffalo, N. Y. ¹¹	573,076	100	—	July 1	July 1	2	23.23	6.86	9.40	.21	37.83	13
Group II												
Population 300,000 to 500,000												
14 Washington, D. C. ¹²	486,869	94	6	July 1	Sept. 1	4	17.50	—	N	N	17.50	14
15 Minneapolis, Minn. ¹³	464,356	82	18	Jan. 1	Jan. 1	2	52.03	25.15	13.05	9.77	100.00	15
												4,000*

* = Estimated. N = None.

§ These cities report different assessment ratios for the city and the county. The assessment ratio shown is the weighted average (to the nearest integer) of the different ratios.

No state levy on real property in the following states: California, Delaware, Illinois, Michigan, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, and Virginia.

¹New York City. Division of \$29.30 total tax rate is estimated on basis of appropriation. Varying rates are levied on the several boroughs for local improvements, the rate shown being that for Manhattan Borough. See footnote ¹⁰.

²Chicago. City rate includes \$3.00 poor relief, \$9.80 park district, and \$6.70 sanitary district rates. County rate includes \$9.00 forest preserve.

³Philadelphia. Assessed value includes \$892,992,490 "money at interest" taxed at 8 mills. City rate includes cost of county government which is consolidated with the city.

⁴Detroit. 1938 county rate reported.

⁵Los Angeles. County rate includes \$2.19 flood control and \$4.20 metropolitan water district rates.

⁶Cleveland. Assessed value does not include intangible personal property assessed

on income and taxed at from 2 to 5 mills, but does include \$73,760,771 tangible personal property which is taxed at same rate as realty but at 50 to 70 per cent of its value. See footnote ¹⁰.

⁷Baltimore. Intangible personalty, representing \$67,761,940 of the total assessment is taxed at the limited and classified fixed rates of \$1.88 to \$10.00 per \$1,000. School rate estimated on basis of appropriations.

⁸Pittsburgh. City rate is average of \$20.60 on land and \$10.30 on buildings. Because of varying proportions of land to building the city rate on various pieces of property actually varies from about 11 to 20.6 mills. See footnote ¹⁰.

⁹San Francisco. City is combined with county. Valuation does not include solvent credits \$147,912,757 taxed at one mill.

¹⁰Milwaukee. City rate includes \$2.15 for retirement of city's share of metropolitan sewerage district debt.

¹¹Buffalo. City rate includes school debt service and \$73 sewer rate. See footnote ¹⁰.
¹²Washington. Assessed value does not include \$53,829,190 intangibles subject to income tax. It is estimated that business property is assessed at 100% or more of true value, but that residential values pull the average ratio for the city down to 90%. School rate included with city rate.

	Census 1930	Assessed Value	Per Cent Person- alty	City Fiscal Year Begins	Date City Taxes (or 1st Install- ment) Are Due	No. of Payments City Taxes	Actual Tax Rate as Levied, Per \$1,000 of Assessed Value, State Total			Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment	Amount of Home- stead Ex- emption
16 New Orleans, La. ¹³	458,762	500,316,655	72	Jan. 1	Jan. 1	2	21.50	7.00	5.50	71%	28.38	1,000 ^b
17 Cincinnati, Ohio ¹⁴	451,160	822,320,640	89	Jan. 1	Dec. 20	10	9.39	7.30	3.29	N	15.98	17
18 Newark, N. J. ¹⁴	442,337	828,535,588	79	Jan. 1	Feb. 1	4	27.28	9.48	5.78	100	45.50	18
19 Kansas City, Mo.	399,746	493,000,000	81	May 1	June 1	1	15.00	14.00	6.20	77%	28.39	19
20 Seattle, Wash. ¹⁵	365,583	245,324,329	79	Jan. 1	Feb. 6	2	21.50	13.50	14.32	40	20.84	20
21 Indianapolis, Ind. ¹⁶	364,161	510,669,880	77	Jan. 1	Jan. 1	2	13.00	9.60	8.00	100	20.88	21
22 Rochester, N. Y. ¹⁷	328,132	529,484,669	100	Sept. 1	Jan. 1	4	20.46	10.96	10.31	78	32.55	22
23 Jersey City, N. J. ¹⁸	316,715	645,010,583	86	Jan. 1	Feb. 1	4	25.06	10.31	9.97	100	48.38	23
24 Louisville, Ky. ¹⁷	307,745	417,730,000	73	Sept. 1	May 1	—	16.80	7.10	4.70	85	25.76	24
25 Portland, Ore. ¹⁸	301,815	269,999,150	87	Dec. 1	Mar. 15	4	26.60	14.80	16.00	55	32.73	25
Group III												
Population 100,000 to 300,000												
26 Houston, Tex.	282,352	Not reported										
27 Toledo, Ohio	290,718	437,021,010	90	Jan. 1	Dec. 20	2	8.07	8.44	2.89	N	16.49	26
28 Columbus, Ohio ¹⁹	290,564	362,888,530	77	Jan. 1	June 1	2	6.80	3.40	2.40	N	17.50	27
29 Denver, Colo. ¹⁹	287,861	353,777,630	71	Jan. 1	Jan. 1	2	16.56	16.84	N	80	30.32	28
30 Oakland, Calif. ²⁰	284,063	259,796,258	86	July 1	Nov. 1	2	19.70	16.22	16.08	N	26.00	29
31 St. Paul, Minn. ²¹	271,606	134,652,994	82	Jan. 1	May 31	2	41.11	22.02	25.30	9.77	37.32	30
32 Atlanta, Ga. ²²	270,366	341,416,861	73	Jan. 1	May 1	3	11.20	6.30	12.50	5.00	35.00	31
33 Dallas, Tex.	260,475	289,949,500	71	Oct. 1	Oct. 1	2	17.40	7.50	7.30	53	20.70	32
34 Birmingham, Ala.	259,678	161,615,116	—	Sept. 1	Oct. 1	4	11.50	6.50	11.50	6.50	21.15	33
35 Akron, Ohio ²³	255,040	273,500,000*	73	Jan. 1	Dec. 20	2	14.50	11.64	2.76	N	10.80	34
36 Memphis, Tenn. ²⁴	233,143	279,732,804	88	Jan. 1	May 1	4	14.80	6.50	8.80	.80	17.34	35
37 Providence, R. I. ²⁵	232,981	505,994,960	81	Oct. 1	Oct. 1	4	14.50	9.50	N	N	26.27	36
38 San Antonio, Tex.	231,542	209,568,670	65	June 1	Apr. 1	1	18.80	10.00	6.50	7.70	24.00	37
39 Omaha, Neb.	214,006	241,892,490	—	Jan. 1	Jan. 1	2	14.75	14.00	5.42	3.08	3,000 ^a	38
40 Syracuse, N. Y. ^a	209,326	352,655,255	100	Jan. 1	Jan. 1	4	23.05	10.02	8.53	.23	26.08	39
										91	38.07	40

¹³New Orleans. Figure in county column is levee and flood reparation rate. The county levies no tax since it is consolidated with the city government. Legal basis of assessment for city is 85%, for county 100% of true value.

¹⁴Newark. City rate includes amount levied for "cash basis" reserve for whole levy. See footnote ^m.

¹⁵Seattle. County rate includes \$1.40 Port of Seattle rate. See footnote ^w.

¹⁶Indianapolis. City rate includes \$3.20 township poor relief.

¹⁷Portland, Oregon. City rate includes dock and port rates of \$2.38 and \$1.90 respectively.

¹⁸Portland, Oregon. City rate includes dock and port rates of \$2.38 and \$1.90 respectively.

¹⁹Denver. City rate includes cost of county government which is consolidated with city.

²⁰Oakland. County rate includes \$2.20 municipal utility district (water), \$.50 park district, and \$.08 mosquito abatement rates.

²¹St. Paul. Since the 1940 rates were not available at the time of this tabulation, it was suggested that the 1939 rates be shown. See note ^b.

²²Atlanta. Assessed value and city and school rates are 1938 figures.

²³Akron. City rate includes \$.12 metropolitan park rate.

²⁴Memphis. City rate includes \$1.10 park and \$.30 library rates.

²⁵Providence. Assessed value does not include \$291,754,100 intangible personal property taxed at 4 mills. See footnote ^a.

	Census 1930	Assessed Value	Per Cent Person- alty	City Fiscal Year Begins	Date City Taxes (or 1st Install- ment) Are Due	No. of Payments City Taxes	Actual Tax Rate as Levied Per \$1,000 of Assessed Valuation			Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment	Amount of Home- stead Ex- emption
— Honolulu, Hawaii ²⁰	202,923	168,749,797	72	Jan. 1	Jan. 1	2	30.88	—	N	79	24.40	note ²⁰
41 Dayton, Ohio ¹	200,982	308,730,410	—	Jan. 1	Dec. 20	2	11.33	9.08	3.39	N	21.42	41
42 Worcester, Mass.	195,311	268,153,700	93	Jan. 1	Oct. 1	—	8.38	1.11	1.97	N	39.20	42
43 Oklahoma City, Okla. ²⁷	185,389	116,784,520	84	July 1	Oct. 1	4	12.73	19.22	10.40	N	16.94	43
44 Richmond, Va.	182,929	257,021,179	92	Feb. 1	June 15	2	14.50	7.50	N	87	19.14	44
45 Youngstown, Ohio ¹	170,002	266,145,190	77	Jan. 1	Feb. 10	2	8.06	8.33	2.21	N	18.60	45
46 Grand Rapids, Mich. ¹	168,592	191,985,310	81	Apr. 1	July 1	1	9.35	7.80	3.50	N	20.65	46
47 Hartford, Conn. ²⁸	164,072	369,558,403	85	Apr. 1	Apr. 1	4	14.91	12.45	.55	1.34	29.25	47
48 Fort Worth, Tex. ²⁹	163,447	163,002,265	75	Oct. 1	Oct. 1	2	21.10	11.00	9.00	4.90	29.90	48
49 New Haven, Conn.	162,655	307,649,979	85	Jan. 1	Jan. 1	2	16.24	10.12	.43	.71	27.50	49
50 Flint, Mich. ¹	156,492	205,583,120	81	July 1	July 1	3	10.60	8.30	3.30	N	22.20	50
51 Nashville, Tenn.	153,866	168,053,957	69	Ang. 1	Aug. 1	2	18.05	2.95	8.80	.80	27.27	51
52 Springfield, Mass.	149,900	264,828,400	93	Jan. 1	Nov. 1	1	19.62	10.20*	1.33	4.25	35.40	52
53 San Diego, Calif.	147,995	145,198,345	85	July 1	Nov. 1	2	20.60	17.81	21.00	N	29.71	53
54 Bridgeport, Conn.	146,716	248,234,875	78	Apr. 1	Apr. 1	2	21.32	5.74	.25	.99	28.30	54
55 Scranton, Pa. ¹	143,433	103,822,335	100	Jan. 1	Apr. 1	4	18.10	19.00	7.60	N	44.70	55
56 Des Moines, Iowa ³⁰	142,559	135,767,643	84	Apr. 1	Jan. 1	2	21.72	22.60	11.36	2.30	57.98	56
57 Long Beach, Calif. ³¹	142,032	233,875,625	85	July 1	Nov. 1	2	10.90	17.45	21.36	N	49.71	57
58 Tulsa, Okla. ³²	141,258	106,464,321	—	July 1	Oct. 1	4	17.17	18.05	8.02	N	43.24	58
59 Salt Lake City, Utah	140,267	133,525,966	78	Jan. 1	Nov. 30	1	15.00	12.86	7.00	7.90	42.76	59
60 Paterson, N. J. ¹	138,513	168,194,959	91	Jan. 1	Feb. 1	4	17.83	17.05	8.23	3.09	46.20	60
61 Yonkers, N. Y. ¹	134,646	311,140,120	100	Jan. 1	Jan. 1	4	21.14	10.94	5.02	.17	37.27	61
62 Norfolk, Va. ³³	129,710	150,678,897	88	Jan. 1	Mar. 15	4	25.00	—	N	N	25.00	62
63 Jacksonville, Fla. ³⁴	129,549	80,779,260	93	Jan. 1	Jan. 1	1	20.00	22.50	19.97	5.23	33.85	63
64 Albany, N. Y. ³⁵	127,412	241,844,705	100	Jan. 1	Jan. 1	1	26.06	—	7.37	.19	33.62	64
65 Trenton, N. J. ¹	123,356	158,070,359	87	Jan. 1	Feb. 1	4	19.52	12.74	7.65	3.09	43.00	65

²⁰Honolulu. Rate on real estate is shown; rate on personal property is \$37.34 (\$29.50 adjusted). City rate includes cost of county government which is consolidated with city, and school rate. ²⁷Oklahoma City. Assessed value includes \$15,969,700 homesteads which are exempt from all taxes except debt service. ²⁸Hartford. City rate includes \$3.67 metropolitan district rate. ²⁹Fort Worth. City rate includes \$3.60 water conservation rate. ³⁰Des Moines. Assessed value does not include \$29,017,645 moneys and credits taxed at 6 mills.

³¹Long Beach. County rate includes \$2.19 flood control and \$4.20 metropolitan water district rates. ³²Tulsa. Assessed value includes \$11,022,270 homestead property subject to debt service rates only. ³³Norfolk. Assessed value includes \$1,413,365 machinery which is taxed at \$10.00 per \$1,000. School tax is included in city rate. ³⁴Jacksonville. State rate includes \$1.60 inland navigation and ship canal rate. Assessed value includes \$14,814,360 homesteads exempt from all taxes except debt service. ³⁵Albany, Chattanooga, New Bedford, Pawtucket, Manchester, Roanoke, Holyoke, Pittsfield, Woonsocket, Portsmouth, Alameda. School rate included with city rate.

	Census 1930	Assessed Value	Per Cent Person- ality	City Fiscal Year Begins	Date City Taxes (or Instal- ment) Are Due	No. of Payments City Taxes	Actual Tax Rate as Levied Per \$1,000 of Assessed Valuation			Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Asses- ment	Amount of Home- stead Ex- emption
96 Sacramento, Calif.	93,750	116,388,420	86	July 1	Nov. 1	2	18.90	17.70	14.20	N	58.8	96
97 Allentown, Pa. ⁴	92,563	103,784,580	100	Jan. 1	Apr. 15	4	12.40	15.00	5.00	N	24.30	97
98 Bayonne, N. J. ^m	88,979	138,560,119	84	Jan. 1	Feb. 1	4	21.67	16.55	9.29	2.88	50.39	98
99 Wilkes-Barre, Pa. ^r	86,626	89,749,541	99	Jan. 1	Apr. 1	1	13.00	17.50	8.20	N	32.90	99
100 Rockford, Ill. ⁴⁴	85,864	54,274,766	72	Jan. 1	June 1	2	24.30	21.50	5.10	N	20.16	100
101 Lawrence, Mass.	85,068	88,108,600	87	Jan. 1	July 1	2	20.76	12.93	1.68	3.43	38.80	101
102 Savannah, Ga.	85,024	60,553,647	77	Jan. 1	Feb. 1	2	23.00	10.00	12.50	5.00	30.30	102
103 Charlotte, N. C. ⁴⁵	82,675	109,120,895	77	July 1	Oct. 2	2	12.30	2.93	8.50	N	15.90	103
104 Berkeley, Calif. ⁴⁶	82,109	92,790,220	91	July 1	Nov. 2	2	12.06	20.36	16.08	N	26.06	104
105 Altoona, Pa. ^r	82,054	75,044,240	100	Jan. 2	Mar. 1	—	10.00	14.50	7.50	N	32.00	105
106 Little Rock, Ark.	81,679	Not reported	—	Apr. 17	May 5	1	15.00	12.80	7.50	1.50	36.80	106
107 St. Joseph, Mo.	80,935	64,708,550	73	July 1	July 1	8	9.75	6.74	3.25	N	19.74	107
108 Saginaw, Mich. ^j	80,715	97,971,707	84	July 1	July 1	1	15.00	12.80	7.50	1.50	36.80	108
109 Harrisburg, Pa.	80,339	Not reported	20	Apr. 1	Jan. 1	2	13.84	19.65	10.02	2.34	45.85	109
110 Sioux City, Iowa	79,183	85,914,962	80	May 1	July 17	1	15.92	7.00	3.40	N	26.32	110
111 Lansing, Mich. ^j	78,397	104,076,817	82	Jan. 1	Oct. 15	4	21.00	—	—	N	21.00	111
112 Pawtucket, R. I. ³⁵	77,149	157,446,554	68	Jan. 1	Sept. 1	—	30.28	—	9.51	.21	40.00	112
113 Manchester, N. H. ³⁶	76,834	86,005,329	82	Jan. 1	Jan. 1	2	24.96	8.37	6.35	—	39.68	113
114 Birmingham, N. Y. ^a	76,662	106,494,873	100	Jan. 1	Jan. 1	2	24.96	8.37	6.35	—	39.68	114
115 Shreveport, La.	76,655	Not reported	—	July 1	Oct. 10	1	12.30	18.13	18.86	N	49.29	115
116 Pasadena, Calif. ⁴⁷	76,086	127,648,545	91	July 1	Oct. 1	2	9.75	15.00	3.50	3.04	31.29	116
117 Lincoln, Neb. ⁴⁸	75,933	97,427,170	78	Sept. 1	Oct. 1	2	5.00	12.88	5.36	.10	23.34	117
118 Huntington, W. Va. ⁴⁹	75,572	106,517,310	62	July 1	Oct. 1	2	24.96	8.37	6.35	—	39.68	118
119 Niagara Falls, N. Y.	75,460	Not reported	—	July 1	Oct. 1	1	12.92	2.58	5.50	N	21.00	119
120 Winston-Salem, N. C.	75,274	97,500,000 ⁵⁰	—	Jan. 1	May 1	2	34.43	30.70	7.50	N	72.63	120
121 East St. Louis, Ill. ⁵⁰	74,347	38,755,310	63	Jan. 1	Jan. 1	2	27.67	9.81	13.06	—	50.54	121
122 Troy, N. Y. ^a	72,763	73,563,419	100	Jan. 1	Jan. 1	2	27.67	9.81	13.06	—	50.54	122
123 Quincy, Mass.	71,983	Not reported	—	Mar. 1	June 1	2	27.00	17.00	5.50	N	49.50	123
124 Springfield, Ill. ⁵¹	71,864	50,468,692	80	Mar. 1	Aug. 1	2	28.60	10.49	1.91	6.60	47.60	124
125 Portland, Me. ⁵²	70,810	76,354,400	79	Jan. 1	Aug. 1	1	28.60	10.49	1.91	6.60	47.60	125

⁴⁴Rockford. City rate includes \$6.70 township, \$4.00 sanitary sewer district, and \$1.50 park rates.

⁴⁵Charlotte. Since the 1939 assessed value was not available in time for this report the 1938 figure is shown.

⁴⁶Berkeley. County rate includes \$2.20 municipal utility district (water), \$.50 regional park, and \$.08 mosquito abatement rates.

⁴⁷Pasadena. County rate includes \$1.70 metropolitan water and \$2.19 flood control rates.

⁴⁸Portland, Maine. County rate includes \$.39 pier site and bridge district rate.

⁴⁹Huntington. Assessed value includes about 10% Class I and 20% Class II property taxed at \$4.59 and \$9.19 respectively. The remainder of the assessment roll is taxed at the rate shown.

⁵⁰East St. Louis. City rate includes \$8.20 levee, \$5.10 park, \$3.00 township, and \$1.33 health district rates.

⁵¹Springfield, Illinois. City rate includes \$3.90 town, \$4.00 sanitary district, and \$2.00 park rates. Assessment ratio shown is State Tax Commission figure. County auditor reports 30% as his estimate.

	Census 1930	Assessed Value	Per Cent Person- ality	City Fiscal Year Begins	Date City Taxes (or 1st Install- ment) Are Due	No. of Payments City Taxes	Actual Tax Rate as Levied Per \$1,000 of Assessed Valuation			Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment	Amount of Home- stead Ex- emption		
			Realty				City	School	County	State	Total			
126 Lakewood, Ohio ^p	70,509	93,606,760	90	Jan. 1	Dec. 20	2	5.44	13.21	4.85	N	23.50	75	126	
127 Roanoke, Va. ^{ss}	69,206	61,749,358	89	Jan. 1	Mar. 1	4	25.00	—	—	N	25.00	50	127	
128 Springfield, Ohio ^p	68,743	84,927,507	80	Jan. 1	Dec. 20	2	8.40	7.70	1.90	N	18.00	75	128	
129 Mobile, Ala.	68,202	40,745,107	77	Oct. 1	Dec. 1	1	7.50	3.00	18.50	6.50	35.50	60		
130 New Britain, Conn.	68,128	105,202,886	82	Apr. 1	May 15	1	13.77*	13.66*	.52	1.55	29.50	100	2,000 ^a	
131 East Orange, N. J. ^m	68,020	114,190,226	93	Jan. 1	Feb. 1	4	18.77	10.69	6.32	3.22	39.00	100	130	
132 Racine, Wis.	67,542	106,750,271	90	Jan. 1	Jan. 1	1	5.72	11.37	11.76	.22	29.07	90	131	
133 Johnstown, Pa. ^r	66,993	77,402,820	92	Jan. 1	Mar. 1	1	12.50	15.00	6.00	N	33.50	85	132	
134 Cicero, Ill.	66,602	Not reported											133	
135 Atlantic City, N. J. ^m	66,198	94,546,566	92	Jan. 1	—	4	39.98	10.54	10.16	3.25	63.93	100	134	
136 Montgomery, Ala.	66,079	Not reported											135	
137 Newton, Mass. ⁱ	65,276	167,344,800	91	Jan. 1	—	2	—	—	—	—	30.20	100	136	
138 Covington, Ky. ^s	65,252	58,374,743	74	Jan. 1	June 30	2	12.90	18.90	6.00	1.67	39.47	70	137	
139 Pontiac, Mich. ^j	64,928	66,871,530	74	Jan. 1	Aug. 1	1	12.23	8.76	5.70	N	26.69	100	138	
140 Hammond, Ind. ^o	64,560	89,880,390	75	Jan. 1	Apr. 29	2	10.15	12.00	10.95	1.50	34.60	60	139	
141 Topeka, Kans.	64,120	Not reported											140	
142 Oak Park, Ill. ^{ss}	63,982	41,206,642	82	Jan. 1	Mar. 1	2	27.70	34.90	7.40	N	70.00	37	141	
143 Brockton, Mass.	63,797	Not reported											142	
144 Evanston, Ill. ^{ss}	63,338	49,478,217	80	Jan. 1	Mar. 1	2	28.14	36.62	6.00	N	70.76	37	143	
145 Passaic, N. J. ^m	62,959	82,436,259	88	Jan. 1	Feb. 1	4	21.71	15.56	8.17	3.06	48.50	100	144	
146 Terre Haute, Ind.	62,810	Not reported											145	
147 Glendale, Calif. ^{ss}	62,736	61,111,475	—	July 1	Nov. 1	2	12.90	22.79	17.16	N	52.85	50	146	
148 Charleston, S. C.	62,265	17,292,126	67	Jan. 1	Jan. 1	—	62.00	27.00	15.00	N	104.00	25	147	
149 Wheeling, W. Va. ^{ss}	61,659	112,042,575	54	July 1	Oct. 1	2	5.03	6.06	4.11	.72	15.92	70	148	
150 Mount Vernon, N. Y. ⁿ	61,499	151,143,840	100	Jan. 1	Jan. 1	2	13.79	13.02	7.60	.19	34.60	85	note ^x	
151 Davenport, Iowa	60,751	36,618,492	92	Apr. 1	Sept. 1	1	16.00	16.61	10.58	2.27	45.46	60	2,500 ^t	
152 Charleston, W. Va.	60,408	Not reported											151	
153 Augusta, Ga.	60,342	45,753,458	67	Jan. 1	Apr. 1	3	20.00	14.00	9.00	5.00	48.00	57 [§]	27.33	2,000 ^d
154 Lancaster, Pa. ^r	59,949	90,074,750	100	Jan. 1	May 1	1	6.00	10.50	2.25	N	18.75	100	149	
155 Medford, Mass.	59,714	Not reported											154	
156 Hoboken, N. J.	59,261	Not reported											155	
													156	

^{ss}Oak Park. City rate includes \$6.70 sanitary district, \$3.00 poor relief, \$2.50 park, \$4.00 town and \$4.00 driveway rates. County rate includes \$.90 forest preserve and \$.50 mosquito abatement rates.

^{ss}Evanston. City rate includes \$3.10 town and \$8.34 combined sanitary district, mosquito abatement and forest preserve rate.

^{ss}Glendale. There are three taxing districts with rates of \$8.85, \$52.85, and \$52.85. The rates of districts No. 2 and No. 3 are shown.

^{ss}Wheeling. There are ten tax districts, but since 70% of the assessed value is in Old Town, its rates are shown here. Rates shown are average of rates on Class I, II, and IV property.

	Census 1930	Assessed Value	Per Cent Person- ality	City Fiscal Year Begins	Date City Taxes (or 1st Install- ment) Are Due	No. of Payments City Taxes	Actual Tax Rate as Levied Per \$1,000 of Assessed Valuation			Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment	Amount of Home- stead Ex- emption
157 Chester, Pa. ^a	59,164	54,788,326	100	Jan. 1	Mar. 1	—	11.50	13.00	9.65	N	26.51	157
158 Union City, N. J. ^{or}	58,659	64,077,987	95	Jan. 1	Feb. 1	4	22.40	12.82	9.28	2.84	47.34	158
159 Malden, Mass. ¹	58,036	68,800,125	92	Jan. 1	July 1	—	—	—	—	100	41.60	159
160 Madison, Wis. ¹	57,899	127,465,165	90	Jan. 1	Jan. 1	7	6.90	11.84	7.55	21	25.18	160
161 Bethlehem, Pa. ^{as}	57,892	62,201,849	92	Jan. 1	Mar. 1	4	12.00	16.00	9.00	N	22.57	161
162 Beaumont, Tex.	57,732	57,300,000*	83	July 1	Oct. 1	4	17.80	7.70	10.30	65	28.13	162
163 San Jose, Calif. ^{as}	57,651	57,496,310	90	Dec. 1	Nov. 1	2	13.00	16.39	15.24	N	22.31	163
164 Springfield, Mo.	57,527	39,397,795	—	Jan. 1	Sept. 1	1	17.50	14.60	5.50	1.50	39.10	164
165 Decatur, Ill.	57,510	Not reported	—	—	—	—	—	—	—	60	23.46	165
166 Irvington, N. J.	56,733	Not reported	96	Jan. 1	July 1	2	27.81	—	1.24	4.55	33.60	166
167 Holyoke, Mass. ^{as}	56,337	73,135,280	69	July 1	July 15	2	19.20	10.50	5.99	N	35.69	167
168 Hamtramck, Mich. ¹	56,268	71,033,262	—	—	—	—	—	—	—	77	27.48	168
169 Cedar Rapids, Iowa ^{as}	56,097	54,852,685	89	Apr. 1	Jan. 1	2	14.87	19.57	9.11	2.25	45.80	169
170 York, Pa. ^r	55,254	48,762,610	100	Jan. 2	Mar. 1	1	10.50	18.00	6.00	N	34.50	170
171 Jackson, Mich. ¹	55,187	68,287,370	86	June 30	July 20	5	9.47	8.51	4.55	N	22.53	171
172 Kalamazoo, Mich. ¹	54,786	73,862,950	79	Jan. 1	July 1	12	9.26	10.74	5.20	N	25.20	172
173 East Chicago, Ind. ^o	54,784	83,920,485	100	Jan. 1	May 1	2	9.60	9.70	11.05	1.50	31.85	173
174 McKeesport, Pa. ^r	54,632	54,828,625	100	Jan. 1	Mar. 1	—	12.00	15.00	9.00	N	36.00	174
175 New Rochelle, N. Y. ^a	54,000	188,576,400	100	Jan. 1	Jan. 1	4	14.10	10.60	5.80	—	30.50	175
176 Macon, Ga.	53,829	38,000,000*	82	Jan. 1	Apr. 15	3	15.00	10.70	10.30	5.00	41.00	176
177 Greensboro, N. C.	53,569	87,330,835	76	July 1	Nov. 1	1	12.30	2.20	7.50	N	22.00	177
178 Austin, Tex.	53,120	60,412,423	82	Jan. 1	Jan. 1	1	16.50	6.00	8.60	4.90	36.00	178
179 Highland Park, Mich. ¹	52,959	79,509,867	81	Oct. 1	July 1	2	14.40	11.60	5.53	N	31.53	179
180 Galveston, Tex.	52,938	Not reported	72	Oct. 1	Oct. 1	12	17.50	7.00	6.30	7.70	38.50	180
181 Waco, Tex.	52,848	47,125,760	28	July 1	Oct. 1	2	17.60	16.10	9.90	N	43.60	181
182 Fresno, Calif.	52,513	54,434,065	86	Jan. 1	Oct. 1	2	7.62	6.61	2.27	N	16.50	182
183 Hamilton, Ohio ^a	52,176	65,729,095	84	Jan. 1	Apr. 1	2	—	—	—	70	11.55	183
184 Durham, N. C.	52,037	82,081,915	66	July 1	Oct. 2	1	12.55	3.15	6.00	N	21.70	184
185 Columbia, S. C.	51,581	21,673,195	69	Jan. 1	Oct. 15	1	33.00	28.50	11.50	N	73.00	185
186 Cleveland Hts., Ohio ^a	50,945	105,900,528	95	Jan. 1	—	2	4.05	14.80	4.85	N	14.22	186
187 Port Arthur, Tex. ¹	50,902	27,513,710	—	July 1	Oct. 1	2	20.00	7.50	7.90	7.70	43.10	187
188 Dearborn, Mich. ¹	50,358	192,316,500	61	July 1	July 1	4	14.27	10.15	5.55	N	29.97	188

^aUnion City is a consolidation of two towns, each with debt service obligations at the time of consolidation. The rate shown is for the Town of Union—the West Hoboken rate being \$46.45. See footnote ^m.

^bBethlehem. Land is assessed at 100%, buildings at 60% of true value. Ratio shown is resultant.

^cSan Jose. Rate does not include a tax of \$4.50 per \$1,000 assessed value of land only, for water conservation.

^dCedar Rapids, 1939-40 assessed value, but 1938-39 rates are reported.

^eHamilton. City rate includes \$3.66 for flood protection.

	Census 1930	Assessed Value	Per Cent Person- alty	City Fiscal Year Begins	Date City Taxes (or 1st Install- ment) Are Due	No. of Payments City Taxes	Actual Tax Rate as Levied Per \$1,000 of Assessed Valuation			Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment	Amount of Home- stead Ex- emption
189 Kenosha, Wis.	50,262	68,841,460	91	Jan. 1	Jan. 1	1	5.88	14.89	9.41	82	31.00	189
190 Asheville, N. C.	50,193	53,960,870	87	July 1	Oct. 1	1	15.30	3.30	10.40	N	29.00	190
191 Pueblo, Colo.	50,096	26,422,841	68	Jan. 1	Jan. 1	2	27.00	18.02	12.80	4.50	62.32	191
Group V												
Population 30,000 to 50,000												
192 Pittsfield, Mass. ⁸⁰	49,677	58,948,955	92	Jan. 1	July 1	2	28.10	—	1.71	4.59	34.40	192
193 Woonsocket, R. I. ³⁵	49,376	73,891,350	77	Jan. 1	Oct. 10	4	25.00	—	N	25.00	25.00	193
194 Haverhill, Mass.	48,710	50,356,725	88	Jan. 1	July 1	—	29.53	7.76	1.03	2.88	41.20	194
195 New Castle, Pa. ^r	48,674	49,054,960	95	Jan. 2	Jan. 2	—	11.50	18.00	6.00	4.00	39.50	195
196 Everett, Mass.	48,424	71,859,650	87	Jan. 1	July 1	2	21.58	7.46	1.23	5.93	36.20	196
197 Jackson, Miss.	48,282	45,288,214	74	Oct. 1	Feb. 1	3	18.50	8.00	13.80	6.00	46.30	197
198 Phoenix, Ariz.	48,118	71,000,000	—	July 1	Oct. 9	2	17.20	17.30	24.50	12.50	71.50	198
199 Stockton, Calif. ⁶²	47,963	64,626,875	—	Jan. 1	Feb. 1	10	18.60	12.66	18.80	N	50.06	199
200 Brookline, Mass.	47,490	161,571,200	92	Jan. 1	Oct. 1	2	15.45	4.35	5.59	3.11	23.50	200
201 Elmira, N. Y. ^a	47,397	49,711,061	100	Jan. 1	May 15	2	29.10	9.32	7.51	—	45.93	201
202 Bay City, Mich. ¹	47,355	42,600,940	84	July 1	Aug. 1	1	17.24	9.27	7.43	N	33.94	202
203 Berwyn, Ill. ⁸³	47,027	20,341,683	91	Jan. 1	Apr. 1	2	28.20	39.90	6.90	N	75.00	203
204 Clifton, N. J. ^m	46,875	47,986,235	94	Jan. 1	Feb. 1	4	15.57	19.79	8.15	3.09	46.60	204
205 Aurora, Ill. ⁶⁴	46,389	27,398,228	79	Jan. 1	May 1	2	28.00	23.80	3.90	N	55.70	205
206 Muncie, Ind.	46,548	Not reported	—	—	—	—	—	—	—	—	—	206
207 Stamford, Conn. ⁶⁵	46,346	111,023,018	—	Nov. 6	Sept. 1	1	12.90	—	16.00	—	28.90	207
208 Waterloo, Iowa. ⁶⁶	46,191	30,560,625	82	Apr. 1	Mar. 1	2	15.70	21.21	7.76	2.30	46.97	208
209 Chelsea, Mass.	45,816	46,885,970	92	Jan. 1	July 1	2	29.97	9.10	5.33	44.40	100	209
210 Lexington, Ky. ⁸	45,736	59,440,971	87	Jan. 1	June 30	2	18.00	7.80	5.00	1.09	31.89	210
211 Williamsport, Pa. ^r	45,729	29,564,345	100	Jan. 1	Apr. 1	—	13.50	22.00	11.00	N	46.50	211
212 Portsmouth, Va. ⁸⁵	45,704	32,427,635	90	Jan. 1	July 5	2	25.00	—	N	N	25.00	212
213 Jamestown, N. Y. ^a	45,155	56,898,543	100	Jan. 1	May 23	1	13.47	12.37	8.40	—	34.24	213
214 Lorain, Ohio ⁶	44,512	73,213,130	86	Jan. 1	Dec. 1	2	5.83	6.17	2.34	N	14.34	214
215 Chichester, Mass.	43,930	Not reported	—	—	—	—	—	—	—	—	—	215
216 Wichita Falls, Tex.	43,690	Not reported	—	—	—	—	—	—	—	—	—	216
217 Battle Creek, Mich. ¹	43,573	60,589,800	78	July 1	July 10	1	9.80	6.60	3.30	N	19.70	217
218 Perth Amboy, N. J. ^m	43,516	45,758,124	89	Jan. 1	Feb. 1	4	24.58	16.72	12.38	3.12	56.80	218

⁸⁰Stockton. County rate includes \$2.71 port and \$1.00 health district rates.

⁸³Berwyn. School rate is for District No. 98. District No. 100 has a school rate of \$40.01. City rate includes \$6.70 sanitary district, \$1.40 health, \$1.10 township, and \$3.00 township poor relief rates.

⁸⁵Aurora. City rate includes \$4.10 sanitary district, \$2.50 road and bridge, and \$4.00 township rates.

⁶²Stamford. City is composed of two taxing districts. District No. 1 city rate of \$12.90 is shown here. District No. 3 city rate is \$10.70. School rate included in city rate.

⁶⁴Waterloo. Assessed value does not include \$6,462,346 moneys and credits taxed at 6 mills or \$484,941 buildings and loans taxed at 2 mills. East Side rate is shown. West Side rate is \$50.46 (\$22.71, adjusted).

	Census 1930	Assessed Value	Per Cent Person- ality	City Fiscal Year Begins	Date City Taxes (or Instal- ment) Are Due	No. of Payments City Taxes	Actual Tax Rate as Levied Per \$1,000 of Assessed Valuation			Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment	Amount of Home- stead Ex- emption
219 Salem, Mass.	43,353	54,434,300	89	Jan. 1	Oct. 1	10	16.29	9.82	2.89	4.50	33.50	219
220 Amarillo, Tex.	43,132	54,707,955	76	Apr. 16	Oct. 1	2	12.30	9.40	6.20	7.70	35.60	220
221 Columbus, Ga.	43,131	39,589,559	73	Jan. 1	Aug. 1	—	13.00	6.00	8.00	5.00	32.00	221
222 Joliet, Ill. ^{or}	42,993	23,136,309	80	Jan. 1	Jan. 1	2	25.70	34.90	8.40	N	69.00	222
223 Cranston, R. I. ^s	42,911	74,888,300	79	Oct. 1	Oct. 11	4	23.00	—	N	N	23.00	223
224 Portsmouth, Ohio	42,560	Not reported									20.70	224
225 Lima, Ohio	42,287	Not reported									20.70	225
226 Council Bluffs, Iowa	42,048	Not reported									20.70	226
227 Montclair, N. J.	42,017	Not reported										227
228 Dubuque, Iowa ^{as}	41,679	33,362,735	79	Apr. 1	Mar. 1	2	19.29	16.82	8.01	2.38	46.40	228
229 Muskegon, Mich. ^j	41,390	50,466,500	81	Jan. 1	Dec. 1	1	8.79	10.65	4.20	N	21.64	229
230 Warren, Ohio ^p	41,062	55,054,483	81	Jan. 1	Dec. 20	2	5.90	8.60	3.70	N	18.20	230
231 Kearny, N. J.	40,716	Not reported									14.56	231
232 Fitchburg, Mass.	40,692	47,656,475	85	Jan. 1	July 1	2	24.46	11.74	1.66	4.54	42.40	232
233 Lynchburg, Va.	40,661	41,151,345	92	Jan. 1	July 1	3	12.00	11.50	N	N	23.50	233
234 St. Petersburg, Fla. ^{op}	40,425	77,505,670	92	Oct. 1	Oct. 1	1	23.50	25.00	55.75	4.88	109.13	234
235 Poughkeepsie, N. Y. ⁿ	40,288	52,403,424	100	Jan. 1	Jan. 15	4	25.43	8.62	5.80	—	39.85	235
236 Ogden, Utah	40,272	Not reported									27.90	236
237 Oshkosh, Wis.	40,108	42,559,625	88	Jan. 1	Jan. 1	2	12.86 [*]	15.19 [*]	5.70 [*]	.65 [*]	34.40	237
238 Anderson, Ind.	39,804	Not reported									30.96	238
239 East Cleveland, Ohio ^p	39,667	53,971,764	88	Jan. 1	Dec. 20	2	7.05	14.50	4.85	N	26.40	239
240 La Crosse, Wis.	39,614	50,631,733	88	Jan. 1	Jan. 1	3	6.57	11.49	14.70	.24	33.00	240
241 Butte, Mont. ^o	39,532	51,112,870	56	July 1	Nov. 30	2	39.40	32.60	26.47	5.50	103.37	241
242 Sheboygan, Wis.	39,251	49,507,595	92	Jan. 1	Jan. 31	7	17.25	10.65	5.61	.24	33.75	242
243 Waltham, Mass. ⁱ	39,247	50,867,400	92	Jan. 1	Oct. 1	2	—	—	—	—	36.40	243
244 Quincy, Ill. ⁿ	39,241	33,695,310	67	May 1	Jan. 1	2	16.40	15.00	4.10	N	35.50	244
245 Meriden, Conn.	38,481	59,457,095	87	Jan. 1	Apr. 5	2	14.20	11.80	.40	.60	27.00	245
246 Bloomfield, N. J. ^m	38,077	68,704,237	89	Jan. 1	Feb. 1	4	14.15	13.71	6.32	3.22	37.40	246
247 Rock Island, Ill.	37,953	Not reported										247
248 Cumberland, Md.	37,747	46,169,693	86	Apr. 1	July 18	1	11.00	6.50	9.50	2.34	29.34	248
249 San Bernardino, Calif.	37,481	27,459,785	—	July 1	Nov. 1	2	12.46	15.50	15.50	N	43.46	249

of various types of property is only a fraction of the assessed value. Household goods, autos, trucks, etc., have a taxable value of 20% of the assessed value; real estate, 30%; live stock, merchandise, furniture and fixtures, 33.3%; moneys, stocks and bonds, 7%; net proceeds of mines 100%. The total taxable value is approximately 30% of the assessed value and this is the figure shown in the assessment ratio column.

ⁱQuincy. City rate includes \$3.30 town, \$1.00 health, and \$3.30 sewer rates.

^jJoliet. City rate includes \$5.50 township, \$3.30 road and bridge, and \$3.90 park district rates. County rate includes \$3.00 forest preserve rate.

^kDubuque. Assessed value does not include \$7,803,025 moneys and credits taxed at 6 mills.

^lSt. Petersburg. City rate shown is average of rates of the 4 tax zones.

^mButte. In Montana, property is assessed at full cash value, but the taxable value

	Census 1930	Assessed Value	Per Cent Realty	City Fiscal Year Begins	Date City Taxes (or 1st Installment) Are Due	No. of Payments City Taxes	Actual Tax Rate as Levied Per \$1,000 of Assessed Valuation				Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	Amount of Home- stead Ex-emption	
250 Green Bay, Wis. ⁷²	37,415	53,114,100	90	Jan. 1	Jan. 1	1	11.25	14.25	6.25	.25	32.00	81	25.92	250
251 Raleigh, N. C.	37,379	Not reported												251
252 Taunton, Mass.	37,355	Not reported												252
253 Santa Monica, Calif. ⁷³	37,146	46,371,950	83	July 1	Nov. 1	2	19.50	15.76	21.36	N	56.62	50	28.31	253
254 West New York, N. J. ⁷⁴	37,107	41,752,674	90	Jan. 1	Feb. 1	4	17.08	19.32	9.24	2.93	48.57	60	29.14	254
255 Hazleton, Pa. ⁷⁵	36,765	29,430,727	92	Jan. 1	Apr. 1	—	14.50	26.00	12.20	N	52.70	55§	28.79	255
256 Danville, Ill. ⁷⁴	36,765	20,818,338	74	May 1	Apr. 1	2	28.60	22.90	4.50	N	56.00	43	24.08	256
257 High Point, N. C.	36,745	Not reported												257
258 Auburn, N. Y. ⁷⁶	36,652	51,518,720	100	July 1	July 1	2	14.36	5.95	4.30	—	24.61	100	24.61	258
259 Zanesville, Ohio	36,440	Not reported												259
260 Superior, Wis.	36,113	40,428,327	92	Oct. 1	Dec. 18	1	4.39	17.72	18.85	.24	41.20	85	35.02	260
261 Arlington, Mass. ¹	36,094	55,684,850	100	Jan. 1	July 1	10	—	—	—	—	36.80	100	36.80	261
262 Norwalk, Conn. ⁷⁵	36,019	69,710,000	99	Sept. 1	Oct. 1	2	—	—	—	—	24.00	80	19.20	262
263 Elgin, Ill. ⁷⁶	35,929	21,790,180	76	Jan. 1	Apr. 1	2	21.30	19.50	3.90	N	44.70	34	15.20	263
264 Norristown, Pa. ⁷	35,853	22,983,435	100	Jan. 1	June 1	1	15.00	25.00	2.50	N	42.50	50	21.25	264
265 White Plains, N. Y. ⁷⁸	35,830	145,006,733	100	Jan. 1	Jan. 2	2	13.75	10.69	5.13	—	29.57	90	26.61	265
266 Revere, Mass.	35,680	Not reported												266
267 Steubenville, Ohio ⁹	35,422	53,584,000	92	Jan. 1	Dec. 20	2	4.50	7.40	2.40	N	14.30	80	11.44	267
268 Orange, N. J. ⁷⁹	35,399	44,144,560	94	Jan. 1	Feb. 1	4	20.25	11.55	6.36	3.24	41.40	100	41.40	268
269 Alameda, Calif. ⁸⁰	35,033	30,038,350	94	July 1	Nov. 1	2	16.80	—	34.80	N	51.60	53§	27.48	269
270 Lewiston, Me. ⁷⁷	34,948	31,674,510	86	Mar. 1	Aug. 28	1	—	—	—	—	38.33	50	19.17	270
271 Watertown, Mass. ¹	34,913	51,026,270	94	Jan. 1	Nov. 1	1	—	—	—	—	35.00	100	35.00	271
272 Amsterdam, N. Y. ⁷⁸	34,817	27,011,640	100	Jan. 1	June 29	—	21.97	23.90	14.39	N	60.26	55	33.15	272
273 West Allis, Wis. ⁷⁸	34,671	56,343,225	80	Jan. 1	Jan. 1	—	22.77	14.31	11.19	.25	38.52	80	30.82	273
274 New Brunswick, N. J. ⁷⁹	34,555	41,166,738	93	Jan. 1	Feb. 1	4	22.40	11.70	12.40	3.10	49.60	70	34.72	274
275 Easton, Pa. ⁷⁷	34,468	42,790,480	100	Jan. 1	Jan. 1	4	12.00	14.50	9.50	N	36.00	92§	33.15	275
276 Plainfield, N. J. ⁷⁹	34,422	59,405,194	90	Jan. 1	Feb. 1	4	14.53	16.63	7.74	3.20	42.10	90	37.89	276
277 Newport News, Va.	34,417	35,205,478	85	Jan. 1	Dec. 5	1	16.04	14.10	N	N	30.14	50	15.07	277
278 Santa Barbara, Calif.	33,613	46,840,220	—	July 1	Nov. 1	2	14.40	13.40	13.60	N	41.40	53§	22.14	278
279 Paducah, Ky.	33,541	Not reported												279
280 Mansfield, Ohio ⁹	33,525	54,293,180	78	Jan. 1	Dec. 20	2	5.00	7.40	2.60	N	15.00	90	13.50	280

⁷²Green Bay. City rate includes \$1.75 metropolitan sewerage district rate.
⁷³Santa Monica. County rate includes \$4.20 metropolitan water and \$2.19 flood control rates.
⁷⁴Danville. City rate includes \$2.80 road and bridge, \$7.80 township, and \$2.50 sanitary district rates.
⁷⁵Norwalk. City is composed of 5 tax districts. Rate shown applies to districts 2, 3, and 6. Other districts have rates of \$26.30 and \$17.70.
⁷⁶Elgin. City rate includes \$5.80 township and \$4.40 sanitary district rates.
⁷⁷Lewiston. Special rate of 32.3 mills set to take care of extra month in the 1939-40 fiscal year. Change of fiscal year from March 1 to April 1 gives 13 months.
⁷⁸West Allis. City rate includes \$3.60 for retirement of metropolitan sewer debt.

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								City	School	County	State	Total	
281	Joplin, Mo. ⁷⁰	22,702,444	70	30	Jan. 1	Sept. 1	1	16.00	17.50	6.50	1.50	41.50	281
282	Waukegan, Ill. ⁸⁰	16,751,353	72	28	May 1	June 1	2	30.70	39.00	5.00	N	74.70	282
283	Norwood, Ohio	33,499	Not reported										283
284	Sioux Falls, S. Dak.	33,411	Not reported										284
285	Colorado Springs, Colo.	33,362	84	16	Jan. 1	Jan. 1	2	15.73	16.66	5.13	2.00	39.52	285
286	Elkhart, Ind. ⁹⁰	33,237	77	23	Jan. 1	Mar. 1	2	13.50	23.07	7.47	4.50	48.54	286
287	Kokomo, Ind. ⁹¹	32,949	71	29	Jan. 1	May 1	2	9.80	9.90	8.50	1.50	29.70	287
288	Laredo, Tex.	28,534,920	64	36	Jan. 1	Jan. 1	2	12.30	12.10	12.50	1.50	38.40	288
289	Tucson, Ariz.	16,240,265	90	10	May 1	Nov. 1	—	16.65	7.65	8.50	7.70	40.50	289
290	Richmond, Ind. ⁹²	24,235,105	90	10	July 1	Sept. 1	2	23.87	13.68	14.21	12.50	64.26	290
291	Rome, N. Y.	32,711,515	74	26	Jan. 1	May 1	2	11.65	12.50	4.95	1.50	30.60	291
292	Wilmingon, N. C.	35,893,545	85	15	June 30	Oct. 1	1	14.00	4.09	3.91	N	22.00	292
293	Moline, Ill.	22,247,138	73	27	Apr. 1	Apr. 15	2	15.20	26.30	6.80	N	34.90	293
294	Watertown, N. Y. ^a	46,582,035	100	—	July 1	July 1	1	15.30	11.20	8.40	—	38.90	294
295	Muskogee, Okla.	Not reported	Not reported										295
296	Meridian, Miss.	22,942,049	69	31	Oct. 1	Feb. 1	3	17.50	10.50	13.70	6.00	47.70	296
297	Pensacola, Fla.	26,422,599	78	22	Sept. 1	Oct. 1	10	21.00	16.00	32.00	4.88	73.88	297
298	Nashua, N. H. ⁹³	37,863,415	68	32	Sept. 1	Dec. 1	—	27.45	—	9.15	—	36.60	298
299	Fort Smith, Ark.	16,381,463	65	35	Jan. 1	Apr. 10	3	6.30	18.00	9.00	9.00	42.30	299
300	Port Huron, Mich. ^j	33,009,115	88	12	May 1	July 1	1	14.94	9.49	7.75	N	32.18	300
301	Newburgh, N. Y. ⁹⁴	39,599,190	—	—	Jan. 1	Apr. 1	1	15.16	10.50	12.97	—	38.63	301
302	Marion, Ohio ⁹⁵	32,989,110	79	21	Jan. 1	Dec. 20	2	7.56	8.54	2.90	N	19.00	302
303	Bloomington, Md. ⁹⁶	19,248,257	82	18	May 1	June 1	2	23.10	18.10	5.10	N	46.30	303
304	Hagerstown, Wash. ⁹⁷	40,400,000	82	18	Apr. 1	June 1	1	8.50	7.50	4.50	2.34	22.84	304
305	Bellingham, Wash. ⁹⁸	13,670,489	76	24	Jan. 1	Mar. 1	2	21.39	10.00	15.96	2.39	49.74	305
306	Baton Rouge, La.	Not reported	Not reported										306
307	Newark, Ohio	Not reported	Not reported										307
308	Everett, Wash.	14,792,827	71	29	Jan. 1	Feb. 15	2	27.00	12.50	11.56	3.44	54.50	308
309	Santa Ana, Calif. ⁹⁹	24,448,385	—	—	July 1	Nov. 1	2	15.90	20.40	15.40	N	51.70	309
310	Alton, Ill. ¹⁰⁰	16,268,104	73	27	Apr. 1	June 1	2	19.40	22.50	6.30	N	48.20	310

Canadian Cities	Population	Assessed Value	Per Cent Realty	City Fiscal Year Begins	Date City Taxes (or 1st Installment) Due	No. of Payments City Taxes	Actual Tax Rate as Levied Per \$1,000 of Assessed Value	Province	Total	Estimated Ratio of Assessed True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment
1 Montreal, Que. ⁸⁸	818,577	921,699,954	100	May 1	Oct. 1	1	17.02	N	29.02	100	29.02
2 Toronto, Ont. ⁸⁹	286,674	967,167,838	100	Jan. 1	Apr. 14	3	23.80	N	35.25	100	35.25
3 Vancouver, B. C. ⁹⁰	246,593	209,853,641	100	Jan. 1	Jan. 1	1	34.40	N	49.64	100	34.75
4 Winnipeg, Man. ⁹¹	218,785	179,326,323	100	Jan. 1	May 1	—	17.23	1.26	36.50	76	27.74
5 Hamilton, Ont. ⁹²	153,507	164,799,650	100	Jan. 1	Apr. 1	4	23.70	N	37.00	100	37.00
6 Quebec, Que. ⁹³	130,594	122,329,773	100	May 1	July 1	—	26.20	N	37.20	80	29.76
7 Ottawa, Ont. ⁹⁴	126,872	156,180,803	100	Jan. 1	June 18	2	27.20	N	38.50	100	38.50
8 Windsor, Ont. ⁹⁵	104,007	94,567,450	100	Jan. 1	May 1	5	22.68	N	38.50	100	38.50
9 Edmonton, Alta.	90,419	Not reported	—	Jan. 1	June 21	—	23.07	N	47.50	63	29.93
10 Calgary, Alta. ⁹⁶	85,726	55,439,912	100	Jan. 1	June 19	3	23.46	N	38.40	91	34.94
11 London, Ont. ⁹⁷	71,148	82,827,521	100	Jan. 1	Jan. 1	1	15.00	N	25.00	80	20.00
12 Verdun, Que. ⁹⁸	60,745	46,360,475	100	Jan. 1	May 1	2	24.90	90	37.20	100	37.20
13 Halifax, N. S. ⁹⁹	59,275	60,386,710	100	May 1	June 30	2	27.44	2.16	50.00	65	32.50
14 Regina, Sask. ¹⁰⁰	53,209	40,943,565	100	Jan. 1	Apr. 18	7	12.60	15.00	40.20	80	32.16
15 St. John, N. B.	47,514	45,938,850	100	Jan. 1	Aug. 15	—	29.40	N	41.00	76	31.16
16 Saskatoon, Sask.	43,291	Not reported	—	Jan. 1							
17 Victoria, B. C. ¹⁰¹	39,082	44,289,278	100	Jan. 1							
18 Three Rivers, Que.	35,450	Not reported	—								

⁸⁸Montreal. Neutral school rate shown. Catholic rate is \$7.00 and Protestant is \$10.00.

⁸⁹Toronto. Assessed value includes \$71,655,699 taxed for school purposes only and also 11.9% business and income. Public school rate shown (separate school rate is \$15.40).

⁹⁰Vancouver. Land is assessed at 100%, improvements at 50% of true value.

⁹¹Winnipeg. Assessed value includes 5.2% business tax assessments taxed at various rates ranging from 6% to 20%.

⁹²Hamilton. Public school rate shown. Rates were reduced by \$1.50 due to Provincial subsidy.

⁹³Quebec. Neutral school rate shown. Catholic rate is \$10.50 and Protestant, \$12.00.

⁹⁴Ottawa. Assessed value includes 10% business and income. Public school rate shown.

⁹⁵Windsor, London, Verdun, Halifax. Assessed value includes 12% business and income in Windsor, 10% in Halifax, 11% in Verdun, 18% in Halifax.

⁹⁶Calgary. Assessed value includes 3% franchises. Rate shown does not include 4.4033 mills levied on land only for provincial government social services.

⁹⁷Regina. Public school rate is shown. Separate school rate is \$27.50.

⁹⁸Quebec. Taxes assessed on 100% of assessed value of land and 65% of improvements.

GENERAL NOTES

⁹⁹Alabama. The legal basis of assessment is 60 per cent of true value. The rates shown are actual rates. *Homestead Exemption:* First \$2,000 of assessed value of homesteads exempt from state tax only.

¹⁰⁰Arkansas. *Homestead Exemption:* First \$1,000 of assessed value of homesteads exempt from state tax only.

¹⁰¹Florida. *Homestead Exemption:* The first \$5,000 of the assessed value of homesteads is exempt from state and all local taxes except debt service on obligations incurred prior to the passage of the amendment.

¹⁰²Georgia. Intangibles are assessed at 100% of true value and taxed at 3 mills by state only. *Homestead Exemption:* First \$2,000 of assessed value of homesteads exempt from state, county and school district rates except for debt service on debt incurred previous to act.

¹⁰³Indiana. County tax rate includes township rate.

¹⁰⁴Iowa. *Homestead Exemption:* Amount of homestead exemption is determined by the Board of Assessment and Review each year. The maximum exemption is 25 mills on the first \$2,500 of assessed values or \$62.50 which was allowed in 1939. This applies to the state and all local units of government.

¹⁰⁵Kentucky. State rate shown in Kentucky cities is the average of the 50 cent rate on realty and the \$5.00 rate on personally weighted according to ratios of personal and real property to total valuation.

¹⁰⁶Louisiana. *Homestead Exemption:* Applies to state and parish taxes only, except that New Orleans (no other city) may also exempt homesteads from city taxes. Maximum exemption is \$2,000 of assessed value, although only \$1,000 has been exempt to date. New homes are exempt from all state and local levies for three years following their completion.

¹**Massachusetts.** In many cities the division of the total rate into city, school, county, and state purposes is not available and only the total rate is shown.

²**Michigan.** County rates shown were fixed to cover fiscal year starting December 1, 1938. The new rates are not fixed in time for inclusion in this report.

³**Minnesota.** *Property Classification:* There are 5 classes of property assessed at varying percentages of true value: platted real estate at 40%, except the first \$4,000 of homesteads which is assessed at 25%; unplatted real estate at 33.1-3% except first \$4,000 of homesteads at 20%; iron ore at 50%; and personalty in 3 classes at 10%, 25%, and 33.1-3%. The first \$4,000 of true value of homesteads is exempt further from state tax levies except debt service on obligations issued prior to the enactment of the law. Homesteads comprise \$155,422,000 of the assessed value in Minneapolis, \$99,759,112 in St. Paul, and \$26,628,804 in Duluth. Assessments average 35.7% of true value in Minneapolis, 35.2% in St. Paul, and 34.5% in Duluth. Tax rates shown are actual rates.

⁴**Mississippi.** *Homestead Exemption:* First \$5,000 of assessed value exempt from state taxes and levies for maintenance and current expenses of counties, cities, school districts and road districts.

⁵**New Jersey.** The State levies a school tax which is distributed back to the school districts. To conform with the method of reporting used in the past this school tax is included in the state rate, although it might justifiably be added to the school rate. The amounts are as follows: Newark, \$2.75; Jersey City, \$2.85; Bayonne, \$2.67; East Orange and Bloomfield, \$3.00; and West New York, \$2.65. In other New Jersey cities this item was not segregated from other state rates.

⁶**New York.** Realty valuations include public utilities. Where state rate is not shown, it is included in county rate.

⁷**North Carolina.** *Homestead Exemption:* Authorized but enabling legislation not yet enacted. Realty assessment includes public utility valuations.

⁸**Oklahoma.** *Homestead Exemption:* The first \$1,000 of the assessed value of homesteads is exempt from tax rates for all units. Debt service charges on obligations incurred prior to this act are specifically allowed.

⁹**Pennsylvania.** Tangible personal property is not subject to city rate except as noted. Intangible personal property—not included in assessments—is subject to a 4 mill state and a 4 mill county rate.

¹⁰**Rhode Island.** There is no county government in Rhode Island. State does not tax real property.

¹¹**South Dakota.** *Homestead Exemption:* Homesteads are exempt from state tax levies only.

¹²**Texas.** *Homestead Exemption:* First \$3,000 of assessed value of homesteads is exempt from state taxes only.

¹³**Utah.** *Homestead Exemption:* Authorized but not effective.

¹⁴**Washington.** Legal basis of assessment is 50% of true value.

¹⁵**West Virginia.** *Property Classification:* Property in cities is divided into three classes: Class I property (intangible personal property) pays $\frac{1}{4}$ of full rate. Class II (property occupied by the owner as a residence) pays $\frac{1}{2}$ the full rate. Class IV (all real and personal property not in Class I or II) pays the full rate. *Homestead Exemption:* Homesteads may be taxed at not more than 1% of assessed value.

Contributors in Review

CIVIC-MINDED in an all-around fashion, **Harold S. Bутtenheim** (*Planning Needs the Man in the Street*) belongs to an astonishing variety of organizations dealing in a constructive way with public problems. The editor of *The American City Magazine* is active in the Tax Policy League, American Planning and Civic Association, American Society of Planning Officials, Citizens' Housing Council of New York, Housing Section of the Welfare Council of New York, National Municipal League, National Safety Council, New Jersey League of Municipalities, Zoning Board of Adjustment of Madison (New Jersey), National Child Welfare Association, Franklin Society for Home Building and Savings, New Jersey Housing League, and American City Planning Institute.

Clarence Addison Dykstra (*We Thought the Battle Won!*) has made many names for himself, as professor of political science, civic leader, public official, and university president, but the people of Cincinnati, Ohio, will probably remember him most vividly as the city manager who carried the city solvently and good-humoredly through the worst flood in its history. President Dykstra—he is currently president of the University of Wisconsin and of the National Municipal League—was born in 1883 in Cleveland, Ohio, and became president of both the League and the University in 1937.

VIA banking, social work, college teaching, and municipal research, **Frederick P. Gruenberg** (*The Frontier Is the State*) became in December 1938 the executive secretary of the City Charter Committee of Philadelphia. This committee conducted a campaign for a city manager charter for Philadelphia which created such an exciting conflict in the state legislature that nation-wide attention was attracted. In 1937 and 1938, Mr. Gruenberg conducted a study of the governmental research movement for the Social Science Research Council, the report on which was one of the factors precipitating the binary fission of the G. R. A. a few months ago.

ONE of the few women in what is usually considered a man's profession, **Rosina Mohaupt** (*Comparative Tax Rates of 287 Cities—1939*) occupies the position of statistician in one of the chief citadels of the municipal research movement, the Detroit Bureau of Governmental Research. A graduate of Wayne University in 1932, Miss Mohaupt has been an instructor at that university, as well as co-author of *The English System for the Taxation of Real Property on an Income Basis*, and *The Exemption of Homesteads from Taxation*, both published by the bureau. Her tax and debt studies are a semi-annual institution in the REVIEW.

A CO-SPONSOR and fellow-campaigner with Senator George W. Norris for a one-house legislative body for his state, **John P. Senning** (*One House, Two Sessions*) recently published a book giving an account of the fight. Dr. Senning is a member of the Department of Political Science of the University of Nebraska, has conducted state-wide conferences on problems of local government, and has supervised surveys of political education in the secondary schools of Nebraska.

THE man who makes decennial investigations of the forces which really propose the laws in Ohio (see the October issue of the REVIEW), **Harvey Walker** (*Legislative Councils—An Appraisal*), has a long standing interest in and knowledge of the legislative process. Dr. Walker is the author of four books, has had a long history of governmental service, and now is professor of political science at Ohio State University. His latest book is on *Public Administration in the United States*.

The Researcher's Digest: December

Manager plan for New Orleans schools; research bureaus investigate voting trends; Kansas City bureau takes a poll; and other miscellany in the domain of the research bureaus.

AFTER having donated gratis the services of its staff to a thorough-going survey of the New Orleans school system, in which major groups in the community cooperated, the **New Orleans Bureau of Governmental Research** has prepared a series of bulletins outlining the findings of the survey. They are published in advance of the survey report itself, which will appear in somewhat more technical form than these capsule reports for the layman.

Headed by Dr. Alonzo G. Grace, Connecticut commissioner of education, the expert staff employed by the Citizens Planning Committee for Public Education has come to some interesting conclusions regarding New Orleans' vast educational enterprise (annual budget, excluding debt service, \$4,600,000; annual enrollment, 60,000-65,000; more than one hundred school buildings; two thousand teachers). Something very much like the council-manager plan is recommended. To be sure, the schools had the council-manager plan long before cities turned to it, but the New Orleans surveyors are recommending changes in the city system which would bring it closer to the "pure" manager form.

They propose that the superintendent of schools, to be chosen by the school board, shall have supervision over all phases of the schools' work, without exception, including personnel, curriculum, research, social services, buildings, maintenance, and finance. Four assistant superintendents would be in charge of business administration, white schools, colored schools, and instruction, respectively.

A merger of finance and plant is called for, with a director of finance and a director of school buildings each operating under the assistant superintendent in charge of business administration. The

assistant superintendent in charge of instruction would head up four subdivisions, each under a director: supervision and curriculum, special services, research, and personnel. A new feature would be a personnel advisory committee composed of laymen, to serve the superintendent and board as a buffer between them and special pressures, and to advise the personnel director.

A detailed study was made of curriculum, plant, finances, research, social services, personnel, and all other aspects of the job of public education. The first of the explanatory bulletins was published on October 22; number five appeared on November 19, and more are to come.

More Voters

Since 1920 there has been a marked upward trend in the percentage of Philadelphians who vote in the fall elections, the **Philadelphia Bureau of Municipal Research** announces in *Citizens' Business* for November 7. The bureau compared voting figures with the total population in each year from 1920 to 1938, examining separately national, state, county, and mayoralty elections. The percentage of voters in the national elections increased 22.2 per cent in the period under consideration; increased 23.1 per cent in state elections; and increased slightly over 18 per cent in both county and mayoralty elections. Three probable causes for these increases were found: (1) greater incentive to vote because of the more nearly equal strength of the two political parties; (2) increased proportion of potential voters due to the aging of the population; and (3) reduction in the proportion of aliens.

The **Rochester (N.Y.) bureau** reports the results of a similar study in its October

bulletin. It found that the voters paid more attention to the election of state assemblymen in years when presidential electors were being chosen, while gubernatorial elections, on the other hand, seemed to have little or no effect on local candidates. The bureau's figures show greater voter interest in the governor of the state than in the president of the United States, but more concern over the governor than over the legislature of the state. Interest in city government elections is higher than in state elections.

Public Purse in Print

On March 27 the **Cincinnati Bureau of Governmental Research** entered the ranks of those bureaus who resort regularly to print to tell their subscribers what's going on at home. *The Public Purse* has appeared in nine issues, roughly once a month, treating chiefly of city and county financial matters.

Kansas City Speaks

"The People Want a Trained Manager!" That is what the **Kansas City Civic Research Institute** found (bulletin of November 23) in a public opinion poll which it conducted on the single question: "Which do you believe Kansas City should get for a city manager—a local business man or one of the best city managers in the country?" After sampling all sections, classes, and employments in the city by the "involuntary" polling method, over a two-weeks period, the bureau brings forth the following answers: 37.4 per cent favored a local business man; 43.7 per cent favored a trained city manager from outside; 18.9 per cent were non-committal. Most of the men polled had an opinion to give, but nearly one-third of the women who were asked had nothing to say (thus giving the lie to the legend about feminine volubility).

It will be recalled that Kansas City is the locale of the operations of the now scattered Pendergast machine, which was

blamed for removing both the letter and the spirit from Kansas City's manager plan charter. The city is now in process of choosing a new manager.

Laconic Research

The twenty-third annual report of the **Detroit Bureau of Governmental Research** is only ten words long. The rest of the four-page leaflet (8½ by 11) consists of photo-offset reproductions of newspaper clippings on the bureau's activities during 1938-39. The ten words actually written by the bureau are the following: "But many more bureau activities are not in the headlines." These words preface still another clipping, a reproduction of a newspaper column by W. K. Kelsey which relates, with kudos, the history of the bureau and indicates the nature of its non-headlined activities.

Researching for Peace

"In the midst of war, prepare for peace," warns the **Citizens' Research Institute of Canada** (October 28, 1939) and suits action to the words by presenting a program of public works and finance that will cushion the shock of the transition from a war-time to a peace-time basis.

98 Lunches Plus

By translating the city's bill to each citizen for government services into equivalent items of common consumption, the **Dayton Research Association** has utilized an interesting variation on the theme of "bringing home government" to the citizen. (Bulletin No. 70, November 24.) In 1938, for instance, the research association found, the average citizen's taxes would have bought 98 thirty-five-cent blue plate lunches, 202 gallons of seventeen-cent gasoline, 115 thirty-cent movie tickets, 230 packages of fifteen-cent cigarettes, and 1,145 issues of the local daily paper. In 1929 the Dayton tax bill was considerably heavier. It would have bought 159 lunches, 320 gallons of gaso-

line, 185 movie tickets, 370 packages of cigarettes, and 1,850 copies of the newspaper. Does this mean that in 1939 the consumption of these homely commodities has increased, now that the cost of government has dropped?

Research Bureau Reports Received

City Charter

Digest of the Proposed Charter for the City of Providence. (Charter approved by electorate November 7.) Providence Governmental Research Bureau. *Bulletin*, October 1939. 8 pp.

City Manager

The People Want a Trained Manager. Civic Research Institute. *Kansas City Public Affairs*, November 23, 1939. 4 pp.

Education

Planning for Our Schools. A series of bulletins, October 22 to November 19, 1939, on the New Orleans Public Schools, formulated for the Citizens Planning Committee by the Bureau of Governmental Research of New Orleans: (1) New Orleans Studies Its Schools, 6 pp.; (2) Directing the Public School System, 8 pp.;

(3) Our Schoolhouses, 10 pp.; (4) The Teachers, 12 pp.; (5) Our School Children, 10 pp.

The Return on the School Dollar. New York State Bureau of Governmental Research, Schenectady. *Bulletin*, November 2, 1939. 3 pp.

Finance

Towards Greater Efficiency and Economy in the Baltimore Municipal Government. The Commission on Governmental Efficiency & Economy, Inc., Baltimore, Md., October 1939. 4 pp.

Cost of Government in N. Y. State Not Explained by Cost of Living. New York State Bureau of Governmental Research, Schenectady. *Bulletin*, November 9, 1939. 2 pp.

Voting

Upward Trend in Voting. Philadelphia Bureau of Municipal Research. *Citizens' Business*, November 7, 1939. 4 pp.

Does Rochester Vote? Rochester Bureau of Municipal Research, Inc. *Municipal Research*, October 1939. 1 p.

War

In the Midst of War Prepare for Peace. The Citizens' Research Institute of Canada. *Bulletin*, October 28, 1939. 2 pp.

News in Review

City, County, State Progress in Brief

Merit System for State Social Security Programs

Citizenship Day in Illinois; New Charter Movements; Frankfort, Kentucky, Tries Planning

By H. M. OLMSTED

Under the 1939 merit system amendment to the federal social security act each state agency receiving funds under that act must submit a personnel administration program measuring up to standards set by the Social Security Board. In determining the selection and compensation of state welfare employees and their job-tenure, however, the federal agency has no authority.

Minimum standards for personnel merit systems announced by the board will be checked with existing state civil service and state merit systems. In states lacking general merit system provisions, the minimum standards will be applied to all state social security jobs.

Sixteen states and the territory of Hawaii now apply state civil service laws to public welfare staffs, according to the American Public Welfare Association. The states are Alabama, California, Colorado, Connecticut, Illinois, Maine, Maryland, Massachusetts, Michigan, Minnesota, New Jersey, New York, Ohio, Rhode Island, Tennessee, and Wisconsin. In addition, several states without civil service laws—such as Indiana, Arizona, and Montana—have joint agencies or departmental merit systems in use for welfare personnel.

The new regulations under the amendment prescribe in the main that:

1. Merit systems must be applicable to all personnel, both state and local, engaged in the administration of programs under various titles of the social security act.

2. States lacking adequate state civil service systems must establish merit systems to be administered by impartial bodies known as "merit system councils" whose members will be appointed by the administrative agencies or by the governor with the agencies' recommendations.

3. State merit-system regulations must bar employees from participating in political activities, and must not disqualify persons from taking examinations or holding office because of political or religious opinions.

4. State agencies will be required to establish and maintain classification and compensation plans for all positions, based upon the investigation and analysis of the duties of each position.

In connection with the state changes to meet provisions of the amendment, the American Public Welfare Association at its fourth annual round table conference in Washington, D. C., in December will schedule a review and discussion of problems involved in developing sound state merit systems for social security programs.

New Civil Service Periodicals

The Civil Service Assembly of the United States and Canada (1313 East 60th Street, Chicago) expects to begin publication in 1940 of a quarterly journal dealing with the administrative and technical phases of public personnel administration, to be known as the *Public Personnel Review*. This will be in addition to the present monthly *News Letter*. Both publications will be available free to individuals and public agencies that are members of the assembly and to others for a subscription price.

The New York City Civil Service Commission is instituting a new periodical, the *Public Personnel Quarterly*, which will publish original articles concerned with the

practical phases of public personnel administration, and also digests of significant books, monographs, and magazine articles in that field, with the aid of a board of cooperating editors.

Indianapolis Considers Civil Service

According to an article by Richard Lewis in the *Indianapolis Times*, a civil service plan that would enable key employees of the city to continue in service despite changes in administration is being studied. "Consideration of the plan follows the disclosure that the Works Board did not know the city owned ten pieces of real estate which were deeded to the city in the previous administration. Board members were unanimous in blaming the blunder on a lack of continuity in the department."

Organized Recruitment by New York Civil Service Commission

The organization of a Bureau of Recruitment and Information to familiarize a larger number of well qualified persons with opportunities in municipal employment has been announced by the New York City Civil Service Commission. The new bureau will keep a card index record of sources where candidates for highly specialized positions in the local public service may be sought. From this index qualified applicants will be invited to take various examinations.

The information division will systematize hitherto unorganized efforts to answer questions that are asked over the telephone and by visitors at the estimated rate of 27,000 a month.

Public Personnel Agencies Train Apprentices

Laboratory or apprentice training of candidates for careers in government personnel work is under way in at least fourteen merit system agencies in the country, according to a recent report to

the Civil Service Assembly of the United States and Canada.

The report describes the progress of a nation-wide survey of apprentice training opportunities for those who wish to supplement their university courses in public personnel work before seeking positions in the field. Prepared by the assembly's Committee on Training of Public Personnel Workers, the survey will now undergo analysis, followed by recommendations.

Illinois Observes Citizenship Day

Ceremonies were held in various Illinois cities on October 15 in commemoration of citizenship day.¹ In designating the day, in pursuance of statute, Governor Horner requested civic and patriotic organizations throughout the state to observe the day by suitable exercises, and asked that on this occasion the men and women of Illinois generally reflect upon the dignity and responsibility of their citizenship. Mayor Kelly of Chicago also issued a proclamation urging citizens of Chicago to lend their full cooperation to citizenship day by attending ceremonies arranged in honor of the men and women who, within the past year, had reached the age of twenty-one years.

Among the groups most active in organizing celebrations and programs on this day were the American Legion, the Daughters of the American Revolution, and chambers of commerce. In many communities, however, no ceremonies were held, and those active in the movement hope that in future years the observance of citizenship day will be more widespread. The modest beginning which has been made encourages those who believe that such a day is an effective means of impressing upon new voters the rights and privileges of citizenship.

CHARLES M. KNEIER
University of Illinois

¹See NATIONAL MUNICIPAL REVIEW, October 1939, p. 740.

New Charter Movements

The formation of a citizens' committee to revise the present city charter or to draft a new charter has been recommended by the legislative committee of the **Los Angeles, California**, city council, and on October 19, by a resolution introduced by Councilman Roy Hampton, the council asked Mayor Fletcher Bowron to appoint a citizens' charter committee.

Poughkeepsie, New York, has voted for a charter revision commission, 4,415 to 857, the proposition carrying all of the twenty-four election districts.

Dunkirk, New York, by a referendum election, authorized a citizens' survey committee to draft a new charter. The manager plan is favored by a local newspaper and various citizens.

Port Huron, Michigan, voted for charter revision on November 7 by a majority of 1,300 out of 7,000 votes cast.

Council-Manager Plan News

Proposed amendments to the **Miami, Florida**, charter, which would have weakened the manager plan, were snowed under at the election on November 7.

The Sewell amendment, sponsored by the present mayor, proposed an election next May to increase the city commission to seven, increase the mayor's salary to \$7,500 and that of the commissioners to \$4,500. The mayor would be elected directly, and would have the power to nominate all city appointees including the city manager, city attorney, hospital heads, etc., before they could be acted on by the commission.

The Overstreet plan, named after the state representative who introduced it into the legislature, would have redistricted the city, increasing the number of wards. All terms of the present commissioners would be terminated in May 1941, and they would be replaced by eight elected *district* commissioners and a mayor elected at large. This plan provided a salary of \$5,000 for the mayor and \$1,800 for commissioners.

The Sewell amendment was defeated by 8,003 to 797; the Overstreet amendment by 7,632 to 1,750. Of 50,000 qualified electors only 10,206 voted.

On the same day in **Allegan, Michigan**, the manager plan lost by a vote of 700 to 378; and **Zanesville, Ohio**, defeated the manager plan by a vote of 6,794 to 3,394.

Circleville, Ohio, defeated a proposal to adopt council-manager government by a vote of 937 to 1,464—an advisory vote only.

San Antonio, Texas, may vote on council-manager government some time in 1940.

Managers of sixteen **California** cities held a special session in conjunction with the annual meeting of the League of California Municipalities.

A three-day training conference was recently held at **Oklahoma City** by eleven city managers representing a population of 111,000 people, operating budgets totaling one million dollars, and more than five hundred employees. This is claimed to be a pioneer attempt to test the conference method of training public administrative officials.

The **Litchfield, Connecticut**, *Enquirer* in an editorial on September 28, recommended that careful consideration be given the town manager plan, in view of the increasing complexity and responsibilities of the local government, the increased tax rate, and the fact that Howard Bissell, the present first selectman, who has served the town for several years, has announced that he will not be a candidate for reelection. The editorial pointed out that present statutes permit any town with a board of finance to appoint either a town manager or as a partial equivalent a superintendent of highways. At present the responsibility for streets and highways is divided among the five selectmen, each in charge of a district.

The **Indiana** City Manager Plan Study Commission, created by the last legislature and recently appointed by Governor Townsend, held its first meeting at the

Statehouse, in Indianapolis, on November 28.

The Peoples League for Efficient Government of **Atlantic City** is circulating petitions to place the manager plan on the ballot. Some 4,300 valid signatures are needed.

Representative Stephen Bolles, Republican, of Wisconsin, a member of the House District Committee in Congress, has gone on record as endorsing the city manager plan of government for the **nation's capital**.

Cities recently reported as interested in the council manager plan include **Houston, Texas; Corbin, Kentucky; and Southgate, California.**

Providence Voters Favor New Charter

Voters of Providence, Rhode Island, have adopted a proposed new charter by a vote of 19,355 to 13,859. The charter must now be sent to the General Assembly of the state for ratification. One of the new document's most important provisions is that for a single-house legislative body of twenty-six members to replace the present Common Council and Board of Aldermen totalling fifty-two members.

Richmond Aldermen Reject Unicameral Body

The proposal before the Richmond Board of Aldermen to reduce the city's legislative body to a single house was rejected by the legislators. The *Richmond News-Leader*, in commenting on the rejection, says: "Inasmuch as the electorate of Richmond cannot have opportunity of voting on *any* material change until the names of 25 per cent of the qualified voters are signed to a petition, should a petition be circulated solely for a one-chambered council of nine? If Richmond is to be put to that pains to have an election, would it be well to petition for a complete new form of government under a city manager? Think that over. The time may be ripe."

City Planning in Frankfort, Kentucky

An increased interest in city planning in Kentucky is evidenced by a recent citizens' meeting on the subject held at Frankfort. The meeting was sponsored by the Woman's Club and the Garden Club of the city, and was attended by the City Council and representatives of all civic organizations. L. V. Sheridan, regional counselor of the National Resources Planning Board, John E. Ulrich, of the Kentucky State Planning Committee staff, and Charles T. Stewart, field consultant of the Kentucky Municipal League, addressed the group.

One of the principal problems confronting the city is the choice of proceeding under recently enacted general planning enabling legislation applicable to all cities of the third class, or under a special act of the last General Assembly applicable only to the capital city. Because of apparent conflict between the special act and a constitutional provision which prohibits special legislation, the failure of the legislature to appropriate funds for the commission provided for under the special act, the absence of adequate city representation on the commission authorized by the special act, and the apparent impossibility of integrating the work of the special commission with the administrative structure of the city government, the city was advised to establish a planning commission under the general act, and to proceed with the assistance of an experienced city planner.

JAMES W. MARTIN

University of Kentucky

Cooperative Purchasing Plans in Seventeen States

Coöperative purchasing systems have been set up by legislatures or municipal leagues of at least seventeen states, according to the Municipal Finance Officers' Association of the United States and Canada.

Alabama, through legislative action this

year, is the latest state in which cities may use the state's purchasing machinery in an effort to save money. With certain restrictions, the cities may make purchases under state contract stipulations.

Other coöperative municipal-state purchasing plans have been authorized by Michigan and New Hampshire in 1919, Virginia in 1924, Wisconsin in 1929, West Virginia in 1935, and Pennsylvania in 1937.¹ New Hampshire is the only state which assumes responsibility for the purchasing debts of local government units.

Michigan offers the best example of coöperative purchasing by cities through their state league. The Michigan Municipal League started the plan in 1930, when it bought fire hose for six cities. The league made purchases totaling \$26,000 in 1937, buying fire hose, street name signs, paint, street and road grader blades, brooms, and incandescent lamps.

Nebraska's municipal league also started coöperative purchasing in 1930. Wisconsin's league was second, starting in 1933. Leagues of three states—Virginia, Oregon, and South Dakota—began the practice in 1936, while the Kentucky, Colorado, and North Carolina leagues started in 1937. Missouri and Arkansas started in 1938.

Kentucky Seeks Lower Municipal Insurance Cost

A survey of the costs of insurance on municipal property in Kentucky will be undertaken by the Kentucky Municipal League in the near future, pursuant to a resolution of the sixteenth annual conference of the American Municipal Association, held at Chicago on November 1-3, which advocated such studies on a nationwide scale. The procedure to be used in carrying out the project will be similar to that followed recently in Illinois, Michigan, Minnesota, New Mexico, New York, North Carolina, South Dakota,

Texas, and Wisconsin. In each of those states the surveys have disclosed extremely low loss ratios on this class of property, and in some instances they have led directly to substantial rate reductions. It is believed that a similar condition will be shown to exist in Kentucky.

JAMES W. MARTIN

University of Kentucky

Virginia County Commission Suggests Reforms

Zoning for Rural Counties in Michigan; San Mateo Retains Its Executive

By PAUL W. WAGER

Release of the tentative report of the Virginia Commission on County Government reveals that fifteen recommendations are under consideration. Among the more important of these are the following:

1. A third optional form of county government—the two now available being the manager and executive forms. The additional form proposed is the commission form. The board of commissioners would employ a trained and experienced county administrator with functions approximating those of the county executive under one of the present optional forms. There would be seven departments—finance, public works, public welfare, law enforcement, education, records, and health.

2. Creation within the state government of an Advisory Commission on Local Government or Department of Local Government. Such a commission or department, which would absorb the Commission on County Government, would serve only in an advisory capacity for rendering technical public administration services to the county officials on a coöperative and voluntary basis. It would have no policing powers.

3. Creation of county district councils in each of the thirty-three judicial dis-

¹See also "State-Municipal Coöperation in Purchasing," by Stuart A. MacCorkle, NATIONAL MUNICIPAL REVIEW, September 1938.

tricts to provide for a formal system of consultation and conference between county officials. Each council would be composed of the members of the boards of supervisors of all the counties in the district.

4. The fee system as a method of compensating county officials should be completely abolished regardless of whether the counties adopt one of the optional forms of county government.

5. County jails should be abolished except for the imprisonment of persons awaiting trial or as temporary lockups and the counties should be required to construct and maintain a limited number of regional jail farms to be operated by the counties jointly under strict state supervision. If this plan is not adopted the jails should be abolished and the state should construct and operate such regional jail farms.

6. Fully organized health departments should be made mandatory, either for each county or by districts for several counties, in the fifty-two counties which do not now have such health departments, and local boards of health should be appointed by county boards of supervisors from a State Board of Health eligible list.

7. The counties should be encouraged to make use of existing legislation providing for the joint election or appointment of officials to serve more than one county.

8. The office of constable should be abolished and its duties transferred to the office of sheriff.

Michigan Counties Adopt Rural Zoning

With the adoption of county zoning ordinances by Marquette and Delta Counties in its Upper Peninsula, Michigan joins Wisconsin and California in regulating the use of rural land, reports the American Society of Planning Officials.

The purpose of rural zoning is to provide for the best use of land. By regulating the new settlement of those who

wish to make a living from agriculture, for example, counties can prevent the location of farms on unproductive land which may be better fitted for other purposes. Counties thereby also eliminate the expense of supplying governmental services to widely scattered residents.

Marquette County, Michigan, 1,738 square miles in area, is the largest county in the state. The northern part of it is rocky and hilly, generally unsuited to farming. The central section is a sandy plain of doubtful fertility. In the southeastern section are approximately 330,000 acres of fertile sandy loam and clay loam which can be farmed profitably.

The new rural zoning ordinance has divided the county for three types of land use: forestry, recreation, and unrestricted (where farming can be done). People now on the land may continue whatever use they are making of it, but no new use contrary to the ordinance will be permitted. The ordinance is administered jointly by the state and county planning commissions.

County zoning, of which rural zoning is a part, is approximately fifteen years old, according to the society. The first state to adopt an enabling act to permit regulation of land use in rural areas was Wisconsin, where Oneida County first passed a county zoning law in 1933.

Twenty-four Wisconsin counties, including five million acres of land, have been zoned. Rural zoning in California is mainly rural-urban, with both city and county joining in regulating land use for commercial, residential, agricultural, and other purposes.

Among other states with county zoning enabling acts, thus far put to only limited use, are Georgia, Indiana, Maryland, Pennsylvania, Virginia, and Washington.

San Mateo County Retains County Executive

At the recent election the voters of San Mateo County defeated the proposal to abolish the office of county executive.

The vote to retain the present system of county government was 24,278; the vote to abandon it was 18,144. San Mateo is one of the two California counties having county executives, the other being Los Angeles County. There is a bona fide county manager in Sacramento County.

Los Angeles County Considers Manager

A year or more ago Los Angeles County took a step toward unified administration by appointing a county administrator.¹ It has been so pleased with the experiment that it is now considering the adoption of a full-fledged manager plan. A resolution ordering the proposal to be submitted to the voters, probably in November 1940, has been placed before the Board of Supervisors by the board's chairman, Roger Jessup. If the voters approve the charter amendment, Colonel Wayne R. Allen, who has rendered such fine service as county administrator, will probably be the leading candidate for the position of manager.

The county's charter has been in effect for twenty-six years.

New York County Rejects Manager Charter

Onondaga County, New York, which voted on a new charter prescribing the county manager plan with proportional representation for the election of the county council, defeated the proposal by a vote of 46,862 to 22,863.

Wisconsin Reduces School Aid

Several definite improvements were made in Wisconsin school laws by the 1939 legislature, reports the *Wisconsin Taxpayer*. These changes, important in

themselves, are especially significant because they represent a new trend of thought in Wisconsin. Two of the more important laws enacted are those providing for consolidation of school districts with low valuations and for reduced state and county aid to schools with small enrollments.

The law which has been in operation, known as the Callahan law, provided for a basic \$250 per teacher aid on the part of both the state and the county. In addition, districts with low valuations received equalization aid. The intent of the law was good, but, as it worked out, small, weak districts were encouraged to maintain their existence whatever the cost to the state and county. The formation of new, inadequate districts was even encouraged. The new state-aid law (chapter 143) will appreciably reduce state and county aid to low enrollment districts, for henceforth state and county will each contribute only \$25 per pupil instead of \$250 per teacher and there will be no additional equalization aid.

The law relating to consolidation (chapter 228) permits the state superintendent of public instruction to consolidate districts of less than \$100,000 valuation with adjacent districts, regardless of whether the district operates a school or has closed its school and transports pupils to another district. Consolidation of such transporting districts will have two significant effects: first, taxes will be levied on a larger tax base; and second, state aid for transportation will be paid only for children living more than two and one-half miles from the schoolhouse instead of two miles as at present.

It is estimated that 2,527 school districts will be subject to one or both of these laws. In the 1937-38 school year there were 1,543 districts in the state with enrollments of twelve pupils or less. Of these, 1,228 maintained a school. There were 1,469 districts with a valuation of less than \$100,000. It is not expected that all of the districts in either category will be

¹See also "Streamlined County Government—Los Angeles Style," by John McDiarmid, *NATIONAL MUNICIPAL REVIEW*, November 1939.

affected immediately. Both laws appear to give the superintendent of public instruction considerable discretion and he will probably consolidate districts and change the basis of dispensing aid only in those instances where in his judgment it can be done without resulting in great hardship on the residents of the district.

Six Pennsylvania Counties Have No Debt

Six counties of Pennsylvania have no outstanding bonded indebtedness on the basis of 1938 returns to the State Department of Internal Affairs. They are Cameron, Forest, Franklin, Fulton, Montgomery, and Union. The three counties with the lowest county tax rates are Chester with a rate of one mill, Montgomery with a rate of two mills, and Lebanon with a rate of 2.25 mills.

Laboratory of Government in North Carolina

The North Carolina Institute of Government moved into its own building in Chapel Hill, North Carolina, on November 29. The institute has grown steadily since its establishment five years ago. It holds conferences, classes, and other gatherings for public officials—county commissioners, law officers, city aldermen, and other civic officers. Here they learn what other units are doing to improve government and discover the inefficiencies resulting from obsolete methods, bad book-keeping, and overlapping and conflict of functions. Laws, old and new, are discussed and analyzed and their practical consequences explained. Authorities in many fields are brought to the institute for the conferences.

Formal opening of the new building was attended by a distinguished array of public officials and educators, with Speaker William Bankhead of the House of Representatives as guest speaker.

Local Housing Authorities Borrow from Public

Pari Mutuels for New York; but No "Ham and Eggs" for California or Ohio

By WADE S. SMITH

Eleven local housing authorities successfully offered to the public on November 14 nearly fifty million dollars of their short-term notes in what United States Housing Authority Administrator Nathan Straus hopes will prove the first of periodic opportunities for private capital to participate in financing public housing projects. The notes, which are due in six months, will be used to finance construction requirements and will be repaid from advances made on loans already approved by the USHA. Since the notes were sold at an interest rate of .6 per cent, whereas the USHA would under the law have had to charge at least 3 per cent had the local authorities taken cash from it at once, a very sizeable saving to the local authorities is effected by the short-term financing during the construction period.

The eleven authorities and the amounts offered are: Atlanta, Georgia, \$4,300,000; Charleston, South Carolina, \$1,410,000; Charleston, West Virginia, \$1,700,000; Chicago, \$3,465,000; Louisville, \$7,000,000; Macon, Georgia, \$1,000,000; New Orleans, \$9,600,000; Peoria, Illinois, \$3,000,000; Philadelphia, \$8,900,000; Pittsburgh, \$7,800,000; and the Alley Dwelling Authority of Washington, D. C., \$1,500,000. The total of \$49,675,000 notes was purchased by a nation-wide syndicate of fifty-one banks, trust and insurance companies, for their own investment purposes. None were re-offered on the open market. Administrator Straus announced hope that similar offerings in blocks of approximately fifty million dollars might be made for other authorities in the future at from four- to six-weeks intervals.

In the two years in which the authority has been operating, Mr. Straus said, it has made or approved loans totaling \$531,317,000. This represents 90 per cent of the \$579,035,000 cost of 297 projects in 135 communities. To November 1, 115 projects, providing 47,044 dwelling units, were under construction, with an average net construction cost of \$2,890 per dwelling unit. Rents will average \$12.25 per month in the south and \$17.50 per month in the north, for each dwelling unit. An additional seventy-one projects, to provide 24,000 dwelling units, will go into construction between now and the first of the year, and a total of 121 dwelling units will have been completed by the late spring of 1940. In all, the program contemplates USHA loans of \$693,000,000, representing 90 per cent of projects to cost \$770,000,000 and will provide approximately 160,000 dwelling units in 155 communities. Completion of the program is to see the removal of 640,000 persons from substandard living conditions to the new low-rent homes.

Voters Reject California and Ohio Pensions

Californians, after making a record for off-year registrations, voted down three to one the second edition of "Thirty Dollars Every Thursday" on November 7, while Ohio voters by a two-to-one tally defeated that state's Bigelow pension plan. Although the two pension schemes were widely bracketed by the nation's press in election stories, they were in actuality nearly as far apart as the poles. The Ohio plan was in essence a mere extension on the grand scale of existing tax-supported pensions. The California "Ham and Eggs" proposal, however, managed to combine the worst features of so-called "revolving credit," printing press money, and miscellaneous odds and ends designed to attract one group of voters or another. The defeat of the California plan was followed immediately by a recovery in prices on bonds of the state and its municipalities,

while Ohio obligations showed a substantial, although less impressive, response. Both plans had threatened fiscal chaos in the respective states had they been adopted.

New Yorkers Approve Pari Mutuels

In New York race-track operators made preparations to convert space now occupied by bookmakers to cashiers' windows for the pari-mutuel machines as voters by a better than two-to-one return ratified a constitutional amendment providing for this type of betting. Legislative sponsors of the amendment, jubilant at their final success, cleared the decks to introduce enabling legislation when the legislature meets in January. The "take" of the machines in states where they are in use ranges to as high as 10 per cent of the amount wagered, with the split between state and operators ranging from 50-50 to as high as 70 per cent of the take for the operators. In New York, during the eight years the amendment has been sought actively, a 10 per cent "take," divided 60 per cent to the operators and 40 per cent to the state, has been most frequently mentioned. Supporters of the measure contend it may enrich the state's treasury as much as \$10,000,000 a year. Less sanguine estimates range up to half that amount.

Louisville Endows Finance Award

An annual award, to be given to the public finance officer who during the year has made the greatest contribution in some matter of finance or accounting to the governmental agency for which he works, has been established by the city of Louisville through the Municipal Finance Officers' Association, that organization announced at its recent annual conference. The city established a \$1,000 fund for the award. A committee is shortly to be appointed to decide the basis on which the award will be made, and another committee will be set up later to choose the recipient. The development of new sys-

tems of budget control, the reorganization of accounting systems, the accomplishment of difficult refunding operations, and leadership in general financial reorganization are services which may receive recognition through the Louisville award, the association reports.

New Jersey and its municipalities received early in November \$3,170,000 on account from all the railroads in the state except the Pennsylvania—payments on tax arrears for 1932 and 1933. Of the total, \$1,578,000 went to the municipalities, while the counties got \$1,592,000 for school purposes. Railroads and the state have been in litigation for the last seven years over railroad assessments, and the roads have withheld 40 per cent of their taxes pending outcome of the litigation. Courts held the full amount due, and the recent payment was in part settlement. Proposals have been before the state legislature during the past year looking toward a compromise of arrears at 50 per cent or better, and a federal court decision recently enjoined the state, which is the collecting agency, from taking more than 60 per cent of the levies of 1934, 1935, and 1936.

In general, the November election was marked throughout the country by a pronounced absence of bond propositions such as were so much in evidence in 1938. Few state or municipal issues of consequence were on the ballots, and fewer still were approved. The largest was New Jersey's \$20,000,000 relief bond proposal which was approved by a comfortable majority.

Texas' twenty-million-dollar deficit results from faulty accounting procedures, according to a statement by Fladger F. Tannery, of the University of Texas and former first assistant state auditor. There is at present, he says, no way to provide even a day-to-day check of actual revenues against estimates. An executive budget with an extensive budgetary-accounting control system is recommended.

Mr. Tannery recently returned from Rhode Island, where he assisted in revising that state's fiscal and accounting structure.

One out of every seven dollars in the American tax bill is collected by one unit of government and spent by another, according to a recent study by the American Municipal Association and the Federation of Tax Administrators. State grants to localities lead in the transfers, with federal grants to states second.

The Second Use of P.R. in New York City

Prevents a Blackout of Fusion Forces

Other Cities Hold P.R. Elections Efforts to Extend P.R. Repulsed

By GEORGE H. HALLETT, JR.

New York City has proportional representation to thank for the continuance of any representation for friends of the LaGuardia administration in the city council for the next two years.

With war news crowding nearly all mention of the election out of the newspapers till after registration days were over and with no mayoralty or other spectacular contest to bring out the vote, approximately half a million people who voted for mayor two years ago did not vote this year. Apparently most of those who did not vote were independents, for the Democratic organization registered an overwhelming victory in every plurality contest throughout the city. County Judge William O'Dwyer, the Democratic nominee, was elected Kings County (Brooklyn) district attorney by 362,709 votes to 131,262 for William R. Bayes, chief justice of the Court of Special Sessions, Republican, and 96,256 for Magistrate Charles Solomon, American Labor. In Manhattan former Justice Jonah J. Goldstein, Democrat, was elected justice of the court of general sessions over Chief Magistrate

Jacob Gould Schurman, Jr., Republican (defeated earlier in the Democratic primaries after he had been accepted by the Democratic organization on the recommendation of the bar associations), by 254,226 votes to 112,447. The successful Democratic nominees in these widely discussed contests both had good reputations, but all the other judicial and county contests went the same way and every Democratic nominee, good, bad, or indifferent, was easily elected. This held for district elections as well as borough-wide contests in every borough.

If it had not been for P. R. the council results would undoubtedly have been like all the rest. Four years ago, in the corresponding "off-year" election in Mayor LaGuardia's first term, the Democratic organization elected sixty-two aldermen out of sixty-five. Four years before that it elected sixty-four out of sixty-five. This year, in the larger districts which would have been necessary for the present smaller council if the old single-member district system had been retained, it would probably have made a clean sweep of every place. It did just that when the city's twenty-three seats in the State Senate were filled three years ago, and last year it elected every state senator but one.

In contrast the P. R. election gave the anti-Tammany forces seven councilmen out of twenty-one, just a third of the council. Though this represents a loss of four places while the Democratic organizations lost only one, it leaves the Fusion forces with a larger share of the council than they ever had of the Board of Aldermen in recent years, even during Mayor LaGuardia's administration.

Automatic Reapportionment

The loss for both sides in this year's council election is explained by the variable size of the council, which is determined by the size of the vote cast. Each borough elects as many councilmen as it polls valid quotas of 75,000 votes for council, with an additional councilman for a

remainder of 50,000 or more. Because of the decreased vote Brooklyn elected seven councilmen this time instead of nine, Manhattan five instead of six, the Bronx and Queens four each instead of five, and Richmond (Staten Island) its guaranteed minimum of one as before.

One of the great advantages of this scheme is that it solves the apportionment problem from election to election automatically. Before the advent of P. R. Manhattan had the same representation as Brooklyn in the Board of Aldermen and four times the representation of Queens, though its proportion of the city's votes and population had long since ceased to justify any such share of the members.

A Case of Majority Rule

In every borough except Manhattan there was a good sized majority for the regular Democratic candidates over their nearest rivals and P. R. properly gave the Democrats a majority of the places.

The majority was not everywhere evident from the first choices, since a number of Democrats appealed for Democratic votes without official endorsement and received a part of the organization's vote, which later transferred to the regular nominees when the others were defeated. P. R. is a primary and final election all in one. Some analysts, confusing the Democratic party primary part of it with the contest between parties, have classed the first-choice votes of the unendorsed Democrats with those of the opposition and concluded that the Fusion forces deserved much more than they actually received.

A great many of these were never Fusion votes at all. A good example is the block of nearly ten thousand votes given to former Democratic Alderman John J. McManus in Brooklyn. When Mr. McManus was defeated over two-thirds of his ballots showed next choices for the Democratic regulars.

Before the end of the count a considerable majority of all the voters in

Brooklyn, Queens, and the Bronx were found in the regular Democratic column either by first choice or by transfer to Democrats in preference to the Fusion candidates who were still available in every case.

Minorities Represented in All Boroughs

In each of these boroughs P. R. gave the Democrats a majority but not the monopoly they would have secured under other systems of election.

In Brooklyn the new councilmen, in the order of their election, are Joseph T. Sharkey, Democratic incumbent, chairman of the Council Committee on General Welfare and former alderman; Genevieve B. Earle (Mrs. William P. Earle, Jr.), member of the Charter Revision Commission which drafted the new city charter, re-elected with City Fusion and Citizens' Non-Partisan Committee designation without the endorsement of any of the three legally recognized political parties; John Cashmore, Democrat, vice-chairman and majority leader of the present Council; Anthony J. Digiovanna, Democratic incumbent, former assistant district attorney; Walter R. Hart, Democratic former alderman, also a former assistant district attorney; Dr. Harry W. Laidler, executive director of the League for Industrial Democracy, former state chairman of the Socialist party, running this year as a candidate of the American Labor party with the endorsement of the Citizens' Non-Partisan Committee; and William M. McCarthy, Democratic incumbent and former alderman.

Abner C. Surpress, Republican councilman who has made frequent attacks on the Fusion administration, and Andrew R. Armstrong, American Labor party nominee and minority leader in the present council running with Citizens' Non-Partisan Committee endorsement, were the last two candidates defeated. A more extensive use of later choices by the elements in opposition to the Democratic organization might have given them a third seat

in Brooklyn. The loss of effective votes through exhaustion of the choices marked was naturally more serious in that borough than in others, since the number of candidates, fifty-three, was far greater than in any other borough.

In the Bronx the four candidates elected, in order, were Salvatore Ninfo, American Labor party incumbent endorsed by the Citizens' Non-Partisan Committee; Charles E. Keegan, Democratic incumbent and former alderman; Louis Cohen, Democrat, Bronx superintendent of highways; and Joseph E. Kinsley, Democratic chairman of the Council Finance Committee and former alderman. Michael J. Quill, labor leader who was denied American Labor party support for re-election because of his refusal to support an anti-Communist and pro-Ally resolution and who ran as an independent, and Democratic Councilman James A. Deering were the last two candidates defeated.

In Queens the successful four were James A. Burke, Democratic incumbent elected at the head of the poll two years ago without the party organization's designation or support and re-elected this year with a full quota of 75,000 first choices, the only candidate in the city to be so honored in either P. R. election; Hugh Quinn, Democratic incumbent; John M. Christensen, Republican incumbent; and William N. Conrad, Democratic incumbent who, with Mr. Burke, coöperated with the Fusion opposition in the early days of the present council and participated in a successful revolution which has since captured control of the Queens Democratic organization. Councilman Charles Belous, candidate of the American Labor and City Fusion parties and the Citizens' Non-Partisan Committee, was runner-up, ahead of two Democrats and two Republicans.

Another Smith in the Limelight

In Manhattan, despite the decreased vote and the consequent advantage to the majority party machine, Tammany actually failed to elect a majority of the coun-

cilmen. The reason was a large insurgent vote within the Democratic party supported by a good block of independent votes for Alfred E. Smith, Jr., who was refused a designation by the Democratic organization but with the aid of his distinguished father was elected anyway. On the last transfer, from former Tenement House Commissioner Langdon W. Post, candidate of the American Labor party and Citizens' Non-Partisan Committee, Mr. Smith overcame a lead of nearly four thousand votes and went ahead to win over the Tammany candidate, Louis De Salvio, son of the night club proprietor "Jimmy Kelly," by a margin of 645 votes.

A much larger block of Mr. Post's ballots showed Councilman Robert Straus as next choice and helped elect him at the head of the poll. Mr. Straus, an independent Democrat, was a running-mate of Mr. Post on the ticket of the Citizens' Non-Partisan Committee and the principal candidate of the City Fusion party, but did not have the official endorsement of any of the legally recognized parties—Republican, Democratic, and American Labor. The other three candidates elected in Manhattan were, in order of election, William A. Carroll, Democratic incumbent and former alderman; Joseph Clark Baldwin, Republican endorsed by the Citizens' Non-Partisan Committee, former state senator, and former minority leader in the Board of Aldermen; and John P. Nugent, Democratic incumbent and former alderman. Democratic Councilman Howard Spellman was defeated just before Mr. Post.

In the borough of Richmond, which polls less than a quota of votes all together, there were only two candidates. The contest therefore resolved itself into an old-fashioned majority contest in its simplest form. Democratic Councilman Frederick Schick was re-elected.

Continuity in Personnel

From this summary it will be evident that, even with the considerable change

in votes since 1937, there will be only four new faces in the Council. Twelve of the fourteen regular Democrats and five of the seven in opposition will have had previous councilmanic experience. This illustrates one of the well established advantages of P. R. Landslides are not exaggerated and even the side which loses in votes does not lose an undue proportion of its experienced champions.

The Democratic organization will have the two-thirds majority in the new council necessary to override the mayor's veto. This is not, however, a cause for grave concern to friends of the LaGuardia administration. Every Democratic vote, or its equivalent from the Fusion side, will be needed to override, and several of the Democratic members have at times shown sufficient independence to differ with the Democratic leadership when they thought the public interest or the sentiments of their own constituents demanded it. Two of the regular Democrats, Mr. Burke and Mr. Hart, were pronounced qualified before the election by the nonpartisan Citizens Union (which gave full endorsements to five of the opposition—Councilmen Baldwin, Earle, Ninfo, and Straus, and Dr. Laidler).

The strong representation of the opposition gives more influence to the more public-spirited members of the majority, since any four of them, added to the regular minority, can prevent even a majority action which they do not consider justified.

The Fusion Campaign

The Fusion campaign for councilmen this fall was led by the Citizens' Non-Partisan Committee, established first for the mayoralty campaign two years ago under the chairmanship of former Judge Samuel Seabury. Judge Seabury remained an active member this year but because of his recent election as president of the New York City Bar Association was replaced as chairman by former Judge Thomas D. Thacher, chairman of the re-

cent New York City Charter Revision Commission and former solicitor general of the United States. The committee sponsored a ticket of seventeen council candidates in the five boroughs,¹ which was supported by Mayor LaGuardia, Comptroller McGoldrick, Council President Morris, and Borough Presidents Ingersoll of Brooklyn, Isaacs of Manhattan, and Palma of Richmond—all the Fusion members of the Board of Estimate.² The committee included on its ticket the principal nominees of the Republican, American Labor, and independent groups whom it considered worthy of support and endeavored with some success³ to persuade the forces friendly to the city's nonpartisan administration and opposed to Democratic machine rule to give votes to all its candidates, whatever other candidates they might also support, so that places should not go to Tammany and its allies by default through the scattering of the opposition. To this end the committee endeavored to get its distinctive designation on the ballot for all its candidates through the circulation of separate petitions and succeeded for eleven of the seventeen.

Nearly all the great metropolitan dailies supported the ticket and five of the seven anti-Tammany members elected (all except Mr. Christensen and Mr. Smith) were members of it.

The City Fusion party also had a ticket of its own, which overlapped the Citizens' Non-Partisan Committee ticket and included, among the successful candidates,

¹Seven in Brooklyn, four in Manhattan, three in the Bronx, two in Queens, and one in Richmond. Petitions were filed for two other strong candidates, one in Manhattan and one in the Bronx, but were thrown out on technicalities.

²Borough President Harvey of Queens was elected with Fusion support, but has generally acted in opposition.

³Two years ago the Citizens' Non-Partisan ticket lost heavily in the transfers through failure of many of its supporters to mark enough choices to make their votes effective, but this year it made a net gain of over 16,000 between the first and final counts.

Mrs. Earle of Brooklyn and Mr. Straus of Manhattan, who had been elected with its designation two years before.

Fair Treatment for Both Sides

The result of the election is summarized by boroughs in table I, the comparable figures for the previous election being given in parentheses.

Because the Democrats were fortunate enough not to have any of their votes wasted on the last defeated candidate in four of the five boroughs, they received one more seat than was rightfully due them on a city-wide basis. The results, however, were much more closely proportional than any in recent years under the old plan or than any that would ever be experienced under a plurality election except by pure accident. Here are the figures for the deciding counts in the five boroughs, after all ballots had been transferred to their earliest choices among the candidates with a chance of election, that is, among the candidates actually elected and the runner-up:

	Final Vote	Members Elected
Democrats	885,023 (60%+)	14 (67%—)
All Others	578,371 (40%—)	7 (33%+)

An Efficient Count

Two years ago P. R. was subjected to much criticism because of the time and money consumed in the count. Proportionalists maintained that much of this was due to the mistake of paying the canvassers by the day instead of by the job, a conclusion which was strikingly verified this year when the job basis was adopted. A smaller vote, fewer candidates, and more experienced directors and staffs made the work intrinsically easier this year, but these factors were partly balanced by a decrease in the size of the counting force and could not by themselves account for any such saving of time as was actually experienced.

The Manhattan count this year, under the direction of Gabriel L. Kaplan and John T. Dooling, was probably the most

TABLE I

	Democrats	Republicans	American Labor	City Fusion	Insurgent Democrats
Bronx	3 (3)	0 (0)	1 ^a (2 ^a)	0 (0)	0 (0)
Brooklyn	5 (5)	0 (1 ^a)	1 ^a (2 ^a)	1 ^a (1 ^a)	0 (0)
Manhattan	2 (3)	1 ^a (1 ^a)	0 (1 ^a)	1 ^a (1 ^a) ^a	1 (0) ^a
Queens	3 (1) ^a	1 (1)	0 (0)	0 (1 ^a)	0 (2) ^a
Richmond	1 (1)	0 (0)	0 (0)	0 (0)	0 (0)
	14 (13) ^a	2 (3)	2 (5)	2 (3) ^a	1 (2) ^a

^aEndorsed by Citizens' Non-Partisan Committee.

^aThe two Queens Democratic insurgents of 1937 were on the regular Democratic ticket this time, their faction having captured the Queens Democratic organization in the meantime. Councilman Straus, listed only as a City Fusion member in Manhattan, is also an insurgent Democrat.

efficient and expeditious ever conducted in this country. A count of over 400,000 ballots, with fourteen regular candidates and two heavy write-ins for five places, was completed by 260 canvassers in five working days of about eight hours each. Last time it took a force of five hundred longer than that to complete the first count with some 100,000 more ballots, and the entire Manhattan count with forty-seven candidates for six places took eighteen days.

The Bronx also finished in five days. Even Brooklyn, with over 600,000 ballots and fifty-four candidates, took only nine days.

The money expended was much less than half what it was two years ago. The total cost attributable to P. R. was approximately \$260,000 as compared to \$700,000 in 1937. This was a cost of less than four cents for each resident of the city, to get a representative legislative body for the next two years instead of one with a Democratic machine monopoly. If primaries were not continued for other elections, as they would not need to be if the P. R. ballot were extended, there would be an actual saving.

Fewer Candidates

The excess of candidates which somewhat marred the first P. R. election was

also greatly reduced this year. Part of the reduction was due to successful efforts of Democratic organization leaders to throw opposition candidates off the ballot through technical objections to their petitions, but even before these attacks started the number was not at all excessive except in Brooklyn. The comparative numbers were as follows:

	Regular Council Candidates		
	1939	1937	Decrease
Bronx	12	33	21
Brooklyn	53	99	46
Manhattan	14	48	34
Queens	19	45	26
Richmond	2	7	5
Total	100	232	132

The Communist candidates—one in each of the four large boroughs—were all thrown off the ballot because of defects in the form of their petitions. Their supporters staged a write-in campaign and gave each of them enough votes to keep him in the running after the candidates with less than the 2,000 minimum were defeated at the end of the first count. Their leading candidate, Peter V. Cacchi-one, who had been the runner-up in Brooklyn in 1937, went out this time with 24,677. Several hundred votes were also written in for Frank Crosswaith, Negro

candidate of the American Labor party and the Citizens' Non-Partisan Committee, whose nominating petitions were thrown out in Manhattan.

Most Votes Effective

Except in the Bronx the ballots of the last candidate defeated in each borough were not transferred this year, as they were two years ago, to the other candidates still in the running for whom choices were marked; but even counting all the ballots of the runner-up as ineffective, nearly four out of every five who cast valid ballots helped elect someone for whom they had voted. The figures, based on official returns are as set forth in table II.

The actual number of votes thus made effective in electing councilmen for whom the voters voted exceeds the largest number ever made effective in electing alder-

men under the old system by more than 100,000 even though the total valid vote for council this year was less than in either of the last two elections of aldermen. Figures are shown in table III.

The number of persons satisfied with the results this year was even considerably greater than this total indicates. In the Bronx, when the ballots of the runner-up were distributed to their next choices among the successful candidates, it was found that 277,413, or 88 per cent of those who cast valid ballots, had voted for one or more of the candidates elected.

The invalid ballots in the four boroughs where P. R. was used varied from 12½ per cent of the marked ballots in Brooklyn, which is higher than the highest borough mark two years ago, to 7 1/3 per cent in Queens, which is lower than the lowest two years ago. If Brooklyn had done as well as Queens in this respect,

TABLE II

Borough	Effective	Exhausted ^a	Total Valid
Bronx	244,058 (78%)	70,601 (22%)	314,659
Brooklyn	432,295 (78%)	122,567 (22%)	554,862
Manhattan	306,810 (79%)	81,794 (21%)	388,604
Queens	240,812 (80%)	60,481 (20%)	301,293
Richmond ^b	31,173 (65%)	16,514 (35%)	47,687
	1,255,148 (78%)	351,957 (22%)	1,607,105

^aIncluding all ballots of the runner-up in each borough.

^bThe Richmond contest was not a P. R. election, since only one councilman was to be chosen.

TABLE III

	Effective and Wasted Votes		Total Valid
	Effective	Wasted	
P. R. Council, 1939	1,255,148 (78%)	351,957 (22%)	1,607,105
P. R. Council, 1937 ^a	1,615,036 (80%)	398,065 (20%)	2,013,101
Aldermen, 1935	1,146,938 (67%)	565,133 (33%)	1,712,071
Aldermen, 1933	1,044,882 (55%)	849,928 (45%)	1,894,810
Aldermen, 1931	854,590 (65%)	454,704 (35%)	1,309,294
Aldermen, 1929	847,951 (63%)	505,769 (37%)	1,353,720

^aThese figures are not quite on the same basis as those of 1939, since in 1937 the ballots of the runners-up were distributed to next choices before these figures were arrived at.

it would have elected an additional councilman. The Queens local papers did an especially good job in educating the voters in the use of the P. R. ballot.

Other P.R. Elections

Including the four borough elections in New York City, there were nine P. R. counts this fall in six American cities, New York, Yonkers, Cincinnati, Toledo, Hamilton (Ohio), and Boulder (Colorado).⁴

Accounts of these elections, which could not be included in this issue because of space limitations, will be given in this department next month.

P.R. Proposals Defeated

The four P. R. propositions submitted in New York communities this fall were all defeated. In Schenectady the proposed charter amendment to add P. R. to the city manager plan was beaten 14,059 to 9,965. In New Rochelle a similar proposal went down 9,644 to 4,125. In White Plains, which does not have the manager plan, a proposal to elect the council by P. R. and let the council choose the mayor from its own number was defeated 6,278 to 3,363. And the county manager form of government with a county council elected by P. R. from two districts (one district being the city of Syracuse, the other the balance of the county) was defeated in Onondaga County by 46,862 to 22,863.

In all four places P. R. was opposed by the locally dominant Republican organization and favored by the Democratic minority, though in New Rochelle there was no active support from either party.

In Onondaga County the newspapers gave the proposal very little attention, the opponents refused to join in debate, and all the efforts of the members of the Syracuse University faculty and League

of Women Voters who were leading the adoption campaign to get a serious public consideration of it were unavailing.

In New Rochelle and White Plains there was much better newspaper coverage, but the majority machine was thoroughly unscrupulous in its circulation of falsehoods about P. R. and the proponents lacked the means to combat them with equal thoroughness. The P. R. forces are not discouraged and plan to try again. They expect the favorable experience of Yonkers with P. R. this fall will be a great asset to them next time.

EDITORIAL COMMENT

(Continued from Page 820)

seized the opportunity to choose a prominent speaker from among persons attending the conference to address its own meeting. About 250 leaders of the women's organization, which has a membership of about seven thousand, heard Allen H. Seed, Jr., president of the National Association of Civic Secretaries and executive vice president of the Minneapolis Civic Council.

One of the high spots of the conference was an address at the concluding session by Aaron B. Cohn, city councilman from Toledo, who described the struggle last year to prevent several members of the city council from carrying out a plan to discharge the then city manager, John N. Edy.² The audience "sat in" on the turbulent session through the medium of a recording, part of which was played, and heard thousands of irate citizens boo the villain and cheer the heroes of the occasion.

⁴Wheeling and Norris (an unincorporated town in Tennessee organized under the TVA) also held P. R. elections earlier in the year.

²See also "Alert Citizen Group Wins Again in Toledo," by Alfred Willoughby, NATIONAL MUNICIPAL REVIEW, October 1938.

Books in Review

EDITED BY ELSIE S. PARKER

Local Government in Europe. Edited by William Anderson. New York City. D. Appleton-Century Company, 1939. 453 pp. \$4.00.

England, France, Germany, Italy, and the Soviet Union each has its major method of carrying on local government set before us in this book, and each by a competent scholar who has made a special study of the country concerned. Appended to each section are important laws and documents.

The writers deserve a more colorful term than "competent." There is really good writing and good reading here which meets all the standards of The Century Political Science Series. Certain portions of the book are especially enlightening. There are parts of the section on Germany by Fritz Morstein Marx which are veritable searchlights on the morale of the German people. The section on the Soviet Union is as amazing a revelation of the life that is going on in that strange country as was that fascinating but terrifying building at the New York World's Fair erected by the Soviet government.

Dr. Gooch never mentions the point directly, but his pictures of local government in England show that "muddling through" is not nearly as characteristic of that country as that too facile term implies. A policy of continuous adjustment, not always well integrated but nevertheless elastic, appears to have been the method in the local government field. For immediate practical value to Americans the section on England (and Wales) should prove full of suggestions.

We do not have the highly centralized system of France described so cogently by Dr. Walter Rice Sharp, nor are we headed, we hope, for the corporative state that Dr. Steiner sets forth in his description of Italian local units.

There is so much of local government in Europe which could not be included in this book that one is led to hope that another volume is in prospect. In that next book we hope the admonition of the wise editor, whose Introduction is not the least important part of the book, will be given even greater prominence than this one gives it, though the section authors do not neglect it. Dr. Anderson lists as the eighth major issue with which the book deals: "means for granting redress to citizens whose rights are invaded by the actions of local officers and employees." How German burghers can ask for redress and yet dodge the concentration camp is hinted at by Dr. Marx; Russians are almost invited to complain, it would seem.

The question of the irate citizen links closely with the whole question of policy-determination and that with citizen participation in government. Government even on the local level is not entirely administrative; the determination of what should be done is as important as the doing of it; and it would appear from this book that even in German cities the local *fuehrer* has to do something which looks suspiciously like keeping his ear to the ground even though the national *Fuehrer* is said to depend on horoscopes and hunches.

In Russia a deputy to a village soviet represents not more than 250 persons, has a two-year term, and "provision is made for a recall at any time of individual deputies who have not justified the confidence of their voters, and for the choosing of new members at special elections." This is tantalizing knowledge. One is tempted to ask if the "door-bell pullers" of Philadelphia have yet appeared there, and if the Russian equivalent of the "service club" pays to have billboards bear the slogan which the phosphorescent wits of the chief directors of American behavior, the advertisers, have fashioned as the best

they can do to stir the torpidity of our voters—"Vote anyhow, but vote."

Maybe we are asking for too much in one book, but Dr. Anderson quotes De Tocqueville and then chides him a little for overlooking the local self-government practiced even in his day, now a century past, in Switzerland and Scandinavia; as a result we are led to expect more reporting on opinion-making than we get. We are told that the Parisian police are unexcelled in solving crimes but poor in dealing with riots and mass demonstrations. Yet these latter we know are in France part of the recognized methods of "citizen participation in government." That is why we would like to know whether this is so thoroughly understood that the prefect of the Seine considers it his duty to do no more than dismiss them with the usual Gallic shoulder-shrug.

It is, nevertheless, an indispensable book, not only for what it tells and tells so well, but for all the suggestions it brings to life in those seeking to do a better task in some small area of a great adventure—humane and efficient local governmental service.

WALTER J. MILLARD

Writing Effective Government Letters. By James F. Grady and Milton Hall. Washington, D. C., Employee Training Publications, 1939. xvi, 109 pp.

"How to Win Friends and Influence People through the Mails" should be the subtitle of this book, and certainly the government needs both. Even a non-government official must inevitably find himself engaged in soul-searching after five minutes with "Writing Effective Government Letters." Some of the epistolary crimes described with verve and humor by Messrs. Grady and Hall are given such intriguing pseudonyms as "hoop skirts," "stuffed shirts," etc. Have you a little anachronism in your files?

M.R.

Conference Planning and Management. A Check List for Association Executives. Prepared by Frederick C. Mosher. Chicago, Public Administration Service (Publication No. Sp. 12), 1939. viii, 24 pp. Fifty cents.

In spite of the admonition of the Bible, "Let there be no more assemblies," (*Isaiah*), it seems likely that the present trend for every three like-minded Americans to call an annual convention will become augmented, rather than curtailed. It is therefore well that Public Administration Service has, out of the richness of the experience of the voluntary membership organizations at 1313, compiled a checklist of things to do and not to do in planning a convention. The chapter titles are an indication of the completeness of the outline which seems, at least at first glance, to be very complete indeed: I. General Considerations in Planning a Conference; II. Factors Affecting Choice of Location; III. Factors Affecting Choice of Hotel; IV. Financing the Conference; V. Promotion of Attendance; VI. Development of the Program; VII. The Program Itself; VIII. The Participants; IX. Management at the Conference; X. Reporting of Conference Proceedings; XI. The Press and Publicity; XII. Post-Conference Check-up; and finally, a bibliography. Call this one invaluable.

Milwaukee Civic News. 1938 Annual Report of Common Council. Prepared by the Municipal Reference Library. Milwaukee, Wisconsin, 1939. 24 pp.

Devoted to Democracy. Budget 1940, Board of Education, Rochester, N. Y., 1939. 24 pp.

A Generation of Education. By New York State Education Department. Albany, New York, 1939. 73 pp. illus.

Manhattan 1938-1939. Report of Stanley M. Isaacs, Borough President. New York City, 1939. 52 pp.

Brooklyn Progress, Being an Abbreviated Report of the Borough President of

Brooklyn for the Year 1938. Brooklyn, New York, 1939. 47 pp.

When is a government report? When it's not a government report. This modern paradox is not a paradox but a cold statement of the new trend. Not a bad trend, either. If a citizen should happen to get hold of any one of these five reports—although probably not many simple burghers are, alas, fated to see them because they look too expensive for mass distribution—he might be intrigued into reading them and thus into absorbing a few facts about an enterprise for which he alone pays, and pays, and pays.

The *Milwaukee Civic News* was cleverly designed to look like a tabloid newspaper. The annual report of the common council for 1938 is twenty-four pages long and wide, with every item a news article, to wit a few headlines: "Common Council Buys Harbor Land at Real Saving," "City Hall Library Has Long History," "National Safety Council Awards Milwaukee First Place Again." The technique is fine for pulling out the chief facts for our headline-trained populace, but it foils the orderly-minded soul who may be looking for a specific item on a specific subject. A news index next time, please. Even the *New York Times* has one.

Just like a picture magazine is the 1940 budget of the Board of Education of Rochester, New York. An alliterative title, *Devoted to Democracy* adorns a cover which, like any women's magazine, has learned the appeal of a child's face as a shameless invitation to turn the pages. Beautifully designed, and interesting too—but it must have cost a pretty penny to put out.

Because it takes the over-all view, perhaps, the New York State Department of Education is more businesslike in its approach. The prospectus of a big industry—steel, maybe—is what its 1939 report looks like. Thirty-seven big pictorial statistics charts plus single paragraphs of text on alternate pages show that book larnin' is booming in the Empire State.

The school building sketched on the cover might well be a modern daylight factory, and the neat little pupils marching in and out, each one like the other, look as if they're carrying their union cards. This report is tremendously effective as an illustration of the seriousness and efficiency with which Americans pursue their public education.

In perfect keeping with the genius of the place is the annual report of Manhattan. It looks like a theatre program—for a play dealing with a trans-Atlantic romance, say—and if Manhattan is not the world's most perfect stage set, we should like to know what is. The title, *Manhattan 1939*, is superimposed in flowing white script on a magnificent black and white and gray photograph of a segment of the city at night, making a breath-taking cover. The inside is creamy slick paper and bold black print, showing up Manhattan as a smoothie in tails and top hat. There's plenty of text, but the chief feature is the photography. The best of the latter is, appropriately enough, George Bernard Shaw in the altogether. (The subtitle says "Saturday Night at Madison Street Bath," but it looks enough like Shaw to wisecrack right out loud.)

Brooklyn's annual report (Manhattan's sister borough) provides a distinct innovation. It looks like a report.

Additional Books and Reports Received

Assessments

The Assessment of Property for Ad Valorem Tax Purposes in Texas Cities. By M. G. Toepel. Austin, University of Texas, 1939. 261 pp.

Federal Government

The 1939 Factual History of the Federal Government. Compiled and Published by Congressional Intelligence, Inc., Washington, D. C., 1939. 202 pp. \$2.00.

Fire

Automobile Fire Apparatus, Specifications for. As Recommended by National Fire Protection Association. Boston, National Fire Protection Association, 1939. 22 pp.

How Municipal Fire Defenses Affect Insurance Rates. How fire insurance rates are established, the procedure in determining a city's classification, and methods of reducing insurance rates. By Orin F. Nolting. Chicago, International City Managers' Association, 1939. vi, 101 pp. \$1.50.

Municipal Government

For You Mr. Taxpayer. Report of the Town of Tappahannock, Virginia. Being a summary of progress and financial, factual, and descriptive data for year ending August 31, 1939. Tappahannock, Office of the Mayor, 1939. 33 pp. mimeo.

Municipal Officials in Texas. By Elliot G. Flowers. Austin, University of Texas, 1939. 179 pp.

Parking

Regulation and Licensing of Automobile Parking Lots (Specimen Ordinances). Washington, D. C., United States Conference of Mayors (Report No. 183), 1939. 7 pp.

Police**The Police Blue Book, 1939-40.**

A directory of national, state and provincial, county and municipal police and other criminal justice agencies and their executive personnel in the United States, Canada, and principal foreign countries. Chicago, International Association of Chiefs of Police, 1939. 247 pp. \$5.00.

Public Welfare

America Builds. The Record of PWA for the six-year period since 1933. Prepared in the Division of Information, Public Works Administration. Washington, D. C., Superintendent of Documents, 1939. ii, 298 pp. illus. Seventy cents.

Migratory Cotton Pickers in Arizona. By Malcolm Brown and Orin Cassmore, under the supervision of John N. Webb, Chief, Urban Surveys Section, Division of Research, Works Progress Administration. Washington, D. C., United States Government Printing Office, 1939. xxii, 104 pp. illus.

Purchasing

Report to Mayor F. H. LaGuardia on the Work of the Department of Purchase, City of New York, for the Year 1938. By Russell Forbes. New York City, Department of Purchase, 1939. 88 pp. illus.

State Government

State Trade Walls. By F. Eugene Melder. New York City, Public Affairs Committee (Public Affairs Pamphlet No. 37), 1939. 31 pp. Ten cents.

The Government of New Hampshire. By Thorsten V. Kalijarvi and William C. Chamberlin. Durham University of New Hampshire, 1939. 283 pp.

Taxation and Finance

Anti-Chain Store Tax Legislation. By Maurice W. Lee. Chicago, University of Chicago Press, 1939. ix, 80 pp. \$1.00.

A Study of Probated Estates in Washington with Reference to the State Tax System. By James K. Hall. Seattle, University of Washington, 1939. vi, 56 pp.

Exemption and Preferential Taxation of Factories. Exemption and Preferential Taxation of Homesteads. Chicago, National Association of Assessing Officers (Bulletins Nos. 24 and 20), 1939. 13 and 15 pp. mimeo. Fifty cents each.

Federal Tax Legislation in 1939. New York City, Tax Policy League, 1939. 8 pp. mimeo. Twenty-five cents.

Major Potential Sources of State Revenue in Illinois. By Research Department. Springfield, Illinois Legislative Council, 1939. iii, 45 pp. mimeo.

Property Taxation of Intangibles.

Chicago, National Association of Assessing Officers (Bulletin No. 21), 1939. 13 pp. mimeo. Fifty cents.

Property Tax Dates. By Research Department. Springfield, Illinois Legislative Council, 1939. iii, 30 pp. mimeo.

State Travel Expenditures. By Committee on Federal, State and Local Government. Topeka, Kansas Legislative Council, 1939. vi, 13 pp. mimeo.

Survey of Kansas Tax Problems. By Committee on Assessment and Taxation. Topeka, Kansas Legislative Council, 1939. vi, 23 pp. mimeo.

War Taxes. New York City, Tax Policy League, 1939. 9 pp. mimeo. Twenty-five cents.

Miscellaneous

Americans in the Making. The Natural history of the assimilation of immigrants. By William Carlson Smith. New York City, D. Appleton-Century Company, 1939. xvii, 454 pp. \$3.75.

A Survey of University Graduates Employed in Government Service 1928 to 1936. By Lloyd M. Short and Gordon O. Pehrson. Minneapolis, University of Minnesota, 1939. 40 pp.

Democracy and Monopoly, by Frank Albert Fetter; **Dilemmas of Leadership in the Democratic Process**, by Chester I. Barnard; **Public Opinion in a Democracy**, by George Gallup. (Stafford Little Lectures). Princeton, University Extension Fund, Herbert L. Baker Foundation, Princeton University, 1939. 22, 27, and 15 pp.

Directory of Social Agencies of the City of New York 1940. Prepared under the direction of the Committee on Information Services of the Welfare Council, Anastasia H. Evans, Editor. New York City, Columbia University Press, 1939. xi, 484 pp. \$3.00.

Solicitation for Charitable Purposes (Including Specimen Ordinances). Washington, D. C., United States Conference of Mayors (Report No. 184), 1939. 11 pp.

The Administration of Public Tort

Liability in Los Angeles 1934-1938. By Leon T. David and John F. Feldmeier. New York City, Committee on Public Administration, Social Science Research Council, 1939. viii, 67 pp. One dollar.

WE THOUGHT THE BATTLE WON!

(Continued from page 823)

found, and to preach in their place the golden rule of clean government.

An ideal instrument for accomplishing these ends would be to get the young people into a broad national undertaking such as the Manitowoc program for citizenship day. I should like to see the League responsible for getting started all over the country local celebrations of the initiation of first voters into citizenship, similar to the exercises which originated this year in my own state of Wisconsin.

Finally, the League should be in the forefront of those who feel responsible for purifying and advocating with all their might a program of democratic operation of our common concerns.

Let no man or woman think that democracy can be inherited. On the contrary, it must be fought for day in and day out. How can we best carry on this fight? Let us line up again with Lincoln that this government "for the people, of the people, and by the people, shall not perish from the earth." Let us line up again with our fathers, and pledge to democracy "our lives, fortunes, and sacred honors."

EDITOR'S NOTE.—Address delivered before Forty-fifth National Conference on Government of the National Municipal League, Indianapolis, Indiana, November 16, 1939. Since President Dykstra prepared no formal paper, the address is as reported by a staff member of the League.

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